

# INPAQ



WE CONNECT & WE PROTECT

WE ARE ONE

## 2025 Sustainability Report

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## Message from the Chairman

### Moving Forward Steadily to Forge a Sustainable Future Together

In recent years, the volatile global economic landscape and geopolitical conflicts have introduced unprecedented uncertainties for industries worldwide. Amid this backdrop, PSA has maintained steady growth while expanding its global presence, demonstrating remarkable corporate resilience and unwavering commitment to long-term development. As of 2025, the Group achieved a consolidated annual revenue of approximately NT\$135 billion, comprising 11 publicly listed companies both domestically and overseas, supported by a global workforce of around 41,000 employees. These accomplishments are attributable to the dedication of our employees and the steadfast support of our shareholders. Consequently, we uphold the core philosophy among PSA's Seven Operating Principles: "Balancing Shareholder Value, Employee Well-being, and Social Responsibility." We strive to actively fulfill our corporate social responsibilities—advancing green energy and cultivating a supportive, thriving workplace—while ensuring profitability and reasonable returns for our shareholders. This approach enhances operational performance, ultimately benefiting our shareholders and society in a virtuous cycle of sustainable management. Moving forward, we will continue taking concrete ESG (Environmental, Social, and Governance) actions to establish a solid foundation for the Group's long-term sustainability.

#### Driving Carbon Reduction & Strategic Deployment of Renewable Energy

The 2025 United Nations Climate Change Conference (COP30) urged nations to accelerate decarbonization through "Nationally Determined Mitigation Accelerators." Aligning with this global trend toward low-carbon transition, PSA actively addresses climate change challenges by taking multifaceted initiatives in environmental protection and green transformation. We are dedicated to developing green products, strengthening supply chain management, and promoting renewable energy investment and adoption. Strictly complying with regional environmental regulations, we actively innovate eco-friendly products aligned with international standards. Concurrently, we implement local procurement policies and conduct comprehensive supplier evaluations across economic, environmental, and social dimensions to foster sustainable supply chain partnerships. Furthermore, since 2023, we have invested in Board Green Energy Co., Ltd., engaging in the investment, development, construction, and operation of renewable energy projects alongside energy storage deployment. By phasing in 5–10 MW of renewable power generation capacity, we are steadily increasing our green energy ratio toward the RE100 vision for sustainable manufacturing. Safeguarding the environment and advancing planetary sustainability remain PSA's vital and unshakeable mission.

#### Refining Human Capital Systems to Fuel Organizational Growth

We have established systematic HR regulations and policies covering human rights protection, recruitment, compensation, training, promotion, and retirement. By focusing on talent cultivation, retention, internal communication, and life assistance, we prioritize employee care to guide Group companies toward operating as socially responsible enterprises. To support our global expansion while enhancing operational efficiency and growth momentum, we provide overseas assignment opportunities and systematically cultivate local talent at international operating sites. Consequently, local leaders now hold a significant proportion of key executive positions across our overseas entities. Additionally, we tailor training programs to departmental and managerial needs while offering online learning systems to support continuous professional development and competitiveness. Furthermore, we maintain robust performance and competency frameworks, benchmarking against market compensation standards and offering profit-sharing and performance bonuses to ensure employees thrive and grow alongside the Group.

PSA 華科事業群  
PASSIVE SYSTEM ALLIANCEChairman Chiao,  
Yu-Heng

## Message from the Chairman

### Prioritizing Employee Health & Well-being to Build a Supportive Workplace

We place paramount importance on occupational health and safety, strictly adhering to regulatory standards and conducting regular safety training for all employees to build a secure, healthy, and supportive workplace. The Group promotes smoke-free and maternal-friendly initiatives, provides regular health check-ups, sets up factory health stations, and organizes health seminars to safeguard employee well-being comprehensively.

Regarding mental health care, we have established diverse communication and support mechanisms. To foster transparent communication and bottom-up feedback, Group companies operate improvement proposal systems and suggestion boxes. These platforms collect employee input on corporate governance and workflow optimization, facilitating continuous organizational refinement through timely feedback, rewards, and policy adjustments.

The PSA Charitable Foundation administers our Employee Assistance Program (EAP), delivering confidential counseling services via professional teams to support staff facing emotional, health, familial, financial, or legal challenges. Through the "Qing Yu Tang" (Listening Station) initiative, we conduct onboarding interviews to help new hires adapt to corporate culture; over 7,600 employees have joined its official Line@ channel. Furthermore, stress-relief and care management workshops are widely acclaimed—completing 57 sessions in 2025 (522 cumulative sessions historically) and 879 individual care interviews between 2020 and 2025 (5,081 cumulative interviews). We empower our people to achieve professional success and personal well-being in a safe, nurturing environment.

### Amplifying Corporate Social Impact to Continually Give Back

Funded through profit allocations from Group subsidiaries, the PSA Charitable Foundation drives philanthropic initiatives across five core focus areas: Hearing Care, Volunteer Engagement, Newspaper-in-Education, Caregiver Respite, and Inclusive Workplaces. To date, the Foundation has invested nearly NT\$200 million and over 6,000 volunteer hours. Key milestones include funding over 450 hearing aid subsidy cases (exceeding NT\$12 million), hosting over 1,400 community hearing sessions reaching nearly 40,000 seniors, providing free hearing aid bank services to over 3,000 individuals, and pioneering digital awareness platforms such as the "Hearing Care Cloud" and "PSA Rubbed-Fingers Hearing Screening Method." Having trained 3,800 volunteer visits, the Foundation leads Taiwan in community hearing care. Additionally, our newspaper literacy programs in Pingtung and Taoyuan have benefited 103,797 students across 5,241 classes, while respite workshops have supported over 2,000 family caregivers.

Additionally, following VVG's 20-year commitment to enriching daily life with aesthetics, we established the "PSA VVG Cultural and Arts Foundation" to advance sustainable lifestyle aesthetics. Anchored in "Locality," "Cultural Cultivation," and "Ecological Sustainability," the Foundation fosters public appreciation for local land, cultural heritage, and biodiversity. Through eco-gastronomy initiatives, it integrates eco-friendly dining into everyday life by connecting culinary arts with local sourcing. Since its founding in 2018, the Foundation has supported the training of over 200 Eco-Chefs and partnered with eco-farmers to implement the "Transforming a Generation Through Food" agri-food education program. In 2025, it conducted 14 sustainable agri-food sessions across 9 primary schools, alongside eco-dining exhibitions. Furthermore, by collaborating with National Taichung Theater on neighborhood heritage walks and Chimei Museum on special art exhibitions, the Foundation promotes cultural equity and uses art as a medium to inspire public action on environmental sustainability.

### Strengthening Corporate Governance to Generate Sustainable Value

Regarding corporate governance and shareholder value, we firmly believe that solid financial performance, healthy cash flows, and sustainable revenue growth form the essential foundation of corporate longevity and investment value. Accordingly, PSA sets clear financial targets to provide transparent insights into our long-term strategies and growth value. Through disciplined management, we continuously create greater economic value for our shareholders, investors, employees, and business partners. As a key player in the electronics industry supply chain, PSA remains committed to embedding ESG principles throughout our operations. We look forward to delivering tangible outcomes across environmental protection, social care, and corporate governance, partnering with shareholders, employees, and all stakeholders to build a sustainable future together.



PSA 華科事業群  
PASSIVE SYSTEM ALLIANCE

Chairman Chiao,  
Yu-Heng

## Message from the CEO

Looking back at 2025, INPAQ Technology Co., Ltd. (hereinafter referred to as "INPAQ") navigated an overall operating environment filled with high uncertainty. The global economy continued to be affected by geopolitical risks and trade policy adjustments, particularly changes in US tariff policies, which brought structural challenges to global electronic supply chains and manufacturing footprints. Meanwhile, to strengthen long-term operational efficiency and regional supply capabilities, the company actively promoted organizational optimization and global capacity reallocation. While this exerted short-term operational pressure, it will substantially enhance our operational resilience and sustainable growth momentum over the long run. INPAQ continues to strengthen its R&D capabilities, deepen product differentiation, and demonstrate solid operational resilience through global resource integration and operational efficiency enhancements. Consolidated annual revenue reached NT\$7.619 billion, demonstrating that even amid rapid external changes and strategic transformation, the company maintained steady growth momentum and laid a solid foundation for long-term development.

INPAQ has focused its existing four main product lines—antennas, protection components, high-frequency components, and power inductors—into two major business units: Antennas and Components. By integrating resources across sales and marketing, R&D, quality assurance, and automated equipment, we have laid the groundwork to step steadily toward our next milestone. Looking ahead, we will continue to expand our application domains, focusing on high-growth markets such as 6G, AI switches, the Internet of Things (IoT), drones, low-Earth-orbit (LEO) satellites, and the low-altitude economy. Efficient supply chain management and automated production lines position INPAQ to maintain its leading edge across diverse applications.

In an increasingly competitive business environment, INPAQ embraces sustainable development as a core strategic objective, integrating Environmental, Social, and Governance (ESG) principles into our corporate strategy and daily practices. In governance, we continue to optimize board performance by establishing a Corporate Governance Officer and several functional committees to support directors professionally and ensure regulatory compliance. We established a "Board Performance Evaluation Mechanism" to improve decision-making quality and enhance transparency, and set up a Sustainability Development Committee to track and refine the implementation of sustainability strategies. Our official website discloses key regulations, governance practices, and stakeholder communications to ensure information transparency. To strengthen operational execution, INPAQ also formed a Sustainability Execution Committee to communicate ESG commitments to both internal and external stakeholders, embedding them across all operational levels and laying a solid foundation for sustainable development.

Facing the challenges of global warming and climate change, INPAQ actively reinforces environmental management to minimize the ecological impact of its operations. Regarding water resource management, in 2025 we reduced water intake by 39,939 metric tons per year through process wastewater recycling, pipeline leak checks, and RO system upgrades, achieving significant water conservation. In terms of energy saving and carbon reduction, we reduced carbon emissions by 457 metric tons per year in 2025 by upgrading energy-efficient equipment. INPAQ will continue investing in low-carbon technology and green manufacturing processes to advance toward net-zero emissions. In supply chain management, INPAQ has established a comprehensive supplier audit and evaluation mechanism, conducting annual on-site evaluations for Taiwanese suppliers to ensure compliance with regulations and corporate standards across quality, technology, and Environmental, Health, and Safety (EHS) aspects. We strictly require raw material suppliers to comply with REACH and RoHS regulations to eliminate hazardous substances. Building on these management principles, we aim to include more suppliers and require their full compliance, indirectly driving a broader supply chain toward sustainability standards. We will deepen cooperation with supply partners to jointly realize a sustainable vision of environmental friendliness and social responsibility.

INPAQ's innovative research and development relies on outstanding human resources, which are a key driver of our continuous progress. We offer competitive and diversified compensation and benefits to attract top talent, and we foster professional growth and skills enhancement through a comprehensive annual training system. At the same time, we implement a variety of welfare measures to strengthen employees' sense of belonging and regularly organize multiple annual employee activities to promote work-life balance. We also maintain communication channels through employee suggestion boxes, the company intranet, and HR service desks. In occupational health and safety management, INPAQ invested approximately NT\$3.67 million in 2025 to upgrade occupational safety and health facilities and build a safe and healthy workplace. Furthermore, comprehensive emergency response plans have been established to cover personnel access, environmental hygiene, food safety, and personal protection, ensuring stability for both employees and the enterprise. In terms of social engagement, INPAQ collaborates with local organizations near our operating sites to direct resources to those in need. Beyond our direct charitable efforts, we respond to the group's call by donating to the group's charitable foundation, aggregating collective strength to maximize resource impact, enhance social well-being, and achieve mutual prosperity.

Looking to the future, INPAQ will continue to uphold ESG principles, advancing environmental protection, social responsibility, and sound corporate governance. We are committed to working hand in hand with all stakeholders to fulfill our long-term promise of sustainable development and ensure the enduring success of our business.



INPAQ Technology Chairperson



## Editorial Policy

INPAQ has released its 2025 Sustainability Report (below referred to as “This Report”) to demonstrate its commitment to the pursuit of corporate sustainability and enhancement of information transparency. This Report has been issued to provide a detailed description of the Company’s actions and performance in the fields of ethical corporate governance implementation, environmental protection and occupational safety measures, and employee compensation and benefits enhancements to all stakeholders on the foundation on of sustainable development goals. INPAQ hopes to make strides on the path toward corporate sustainability by relying on the ongoing concern and valuable suggestions by all stakeholders.

### ESG Information Disclosure

| Categories                  | Scope                                                                                                                                                                                                                                                   |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Period                      | Jan-Dec 2025 (in consideration of data integrity, business activities spanning different years have been included in the scope of disclosures as explained in detail in this Report).                                                                   |
| Operating Sites             | Plants in Taiwan (Zhunan HQ, Taichung Plant)<br>Plants in China (Suzhou、Yongzhou、Wuxi Plant)<br>Plant in Malaysia<br>Subsidiary (Taiwan Inpaq Electronic Co., Ltd.)<br>Subsidiary (Eleceram Technology Co., Ltd.)                                       |
| Financial Data              | Consistent with the data disclosed in the Consolidated Financial Statements released by INPAQ                                                                                                                                                           |
| ESH Data                    | Plants in Taiwan (Zhunan HQ、Taichung Plant)<br>Plants in China (Suzhou、Wuxi Plant)                                                                                                                                                                      |
| Employee Data               | Plants in Taiwan (Zhunan HQ, Taichung Plant)<br>Plants in China (Suzhou、Yongzhou、Wuxi Plant)<br>Plant in Malaysia<br>Subsidiary (Eleceram Technology Co., Ltd.)                                                                                         |
| Social welfare achievements | INPAQ, PSA Charitable Foundation                                                                                                                                                                                                                        |
| Information Restatement     | There are no restatements of information in this report due to significant organizational changes or changes in the reporting scope for this year. Any minor adjustments or changes to specific information are explained in their respective sections. |

### Report Preparation Principles and Data Verification

- The report compilation framework is based on the Core Options set out in the GRI Standards 2021 issued by the Global Reporting Initiative (GRI) and conforms to the requirements set forth in the Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TPEX Listed Companies. A GRI Content Index has been attached to this report as a reference for the Company’s stakeholders. No information in this report has been restated.
- The financial data disclosed in this Report has been audited and attested by KPMG Taiwan in accordance with the International Financial Reporting Standards (IFRS) with 1000 NTD as the basic calculation unit. Environmental protection, employee, and occupational safety data has been compiled and organized by competent departments and verified by department heads. It is presented based on calculations conducted with reference to international generic indicators (IGI).
- With a view to enhancing the quality of disclosures in this Report, GREAT Certification has been commissioned to conduct an assessment and verification of the disclosed data pursuant to the requirements of the AA1000AS Type I (Moderate) Assurance Standards to confirm conformity to the core options of the GRI Standards 2021. A verification statement has been acquired and included in the Appendix for reference purposes.
- INPAQ continuously improves and innovates its manufacturing processes, products, and services, complying with requirements for hazardous-substance-free products to provide customers with the highest value and most competitive solutions. Since 1999, INPAQ has successively obtained certifications including QS 9000 Automotive Quality Standard, ISO 9001 Quality Management System, ISO 14001 Environmental Management System, ISO/IATF 16949 Automotive Quality Management System, and IECQ Electronic Components Quality Assessment System. The third-party management system certifications obtained by each operating site are as follows:
- All INPAQ sites have passed management system certifications within their scope and continuously maintain the validity of their certificates.

#### Certifications Obtained by INPAQ Operating Sites



| Operating Site                   | Certification   |                   |                  |                  |                  |                                      |
|----------------------------------|-----------------|-------------------|------------------|------------------|------------------|--------------------------------------|
|                                  | ISO 9001 : 2015 | IATF 16949 : 2016 | QC 080000 : 2017 | ISO 14001 : 2015 | ISO 45001 : 2018 | ISO 14064-1 : 2018                   |
| Certification Agency             | DQS             | DQS               | DQS              | DQS              | DQS              | Taiwan : DQS<br>China : CCIC Jiangsu |
| INPAQ Taiwan Zhunan Headquarters | V               | V                 | V                | V                | V                | V                                    |
| INPAQ Taiwan Taichung Plant      | V               | V                 | V                | V                | V                | V                                    |
| INPAQ China Suzhou Plant         | V               | V                 | V                | V                | V                | V                                    |
| INPAQ China Wuxi Plant           | V               | V                 | V                | V                | V                | V                                    |
| INPAQ Malaysia Plant             | V               | V                 | V                | V                | V                | V                                    |

### Publication Frequency

INPAQ is committed to releasing ESG reports on an annual basis. With a view to enhancing the transparency and accessibility of the information disclosed in the report, an electronic file of the complete report will be provided on the official INPAQ website for download.

- Publication of this issue: August 2026
- Planned publication of the next issue: August 2027

### Suggestions and Feedback

**Don't hesitate to contact us if you have any comments or suggestions regarding the contents of this Report.**

**INPAQ  
TECHNOLOGY  
CO., LTD.**

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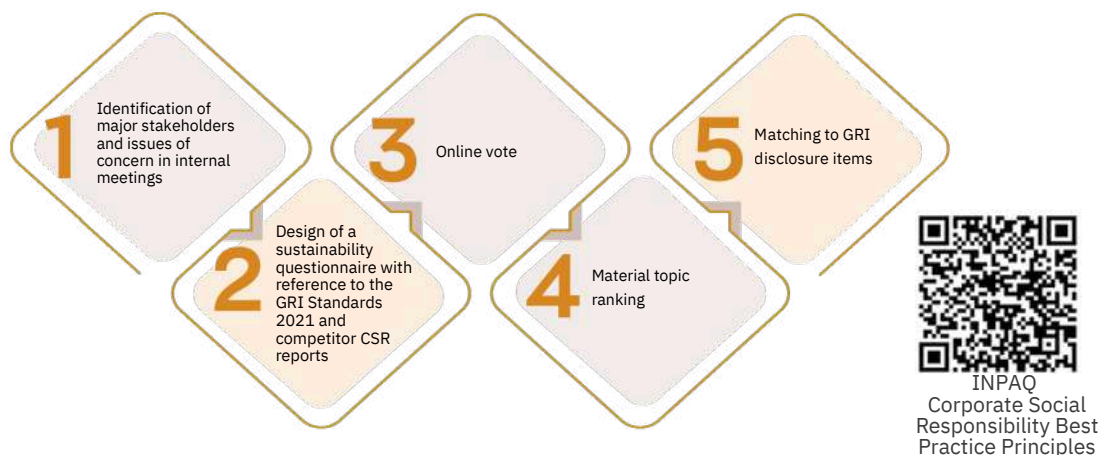
# 1

## Identification of Stakeholders and Material Topics

- 1.1 Identification of Material Topics
- 1.2 Sustainable Development Goals
- 1.3 Sustainability Committee  
Confirmation of Stakeholders
- 1.4 Stakeholder Communication Channels
- 1.5 and Issues of Concern



## Stakeholder and Material Topic Identification Procedures



## 1.1 Sustainability Execution Committee

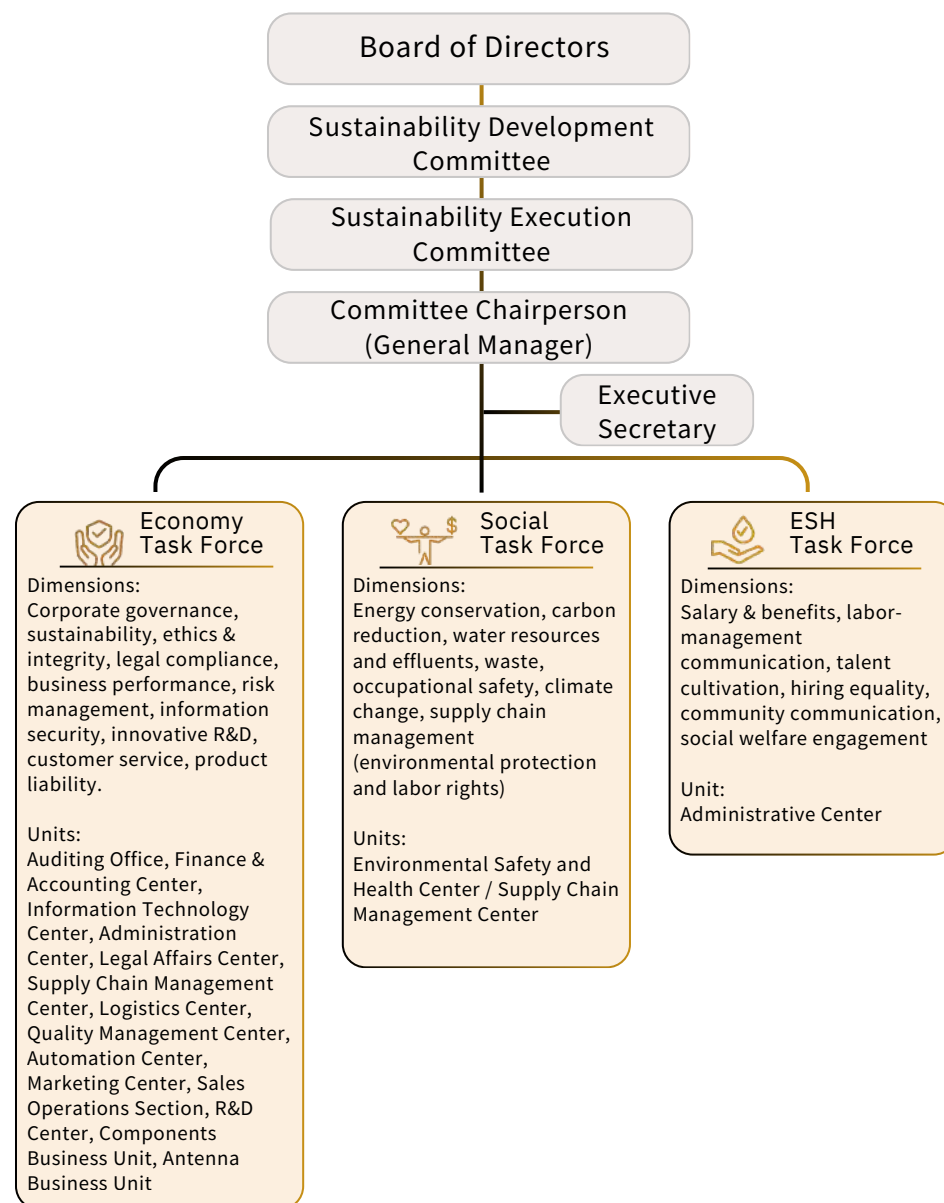
The Board of Directors of the Company has approved the Corporate Social Responsibility Best Practice Principles and established the "Sustainability Development Committee". On August 22, 2025, approved by the Board, it was formally incorporated into the functional committee structure of the Board, chaired by an Independent Director. Combining mid-to-senior executives from various professional fields, the Committee regularly reviews, tracks, and revises the implementation and effectiveness of the Company's sustainability strategies. It is also responsible for supervising sustainability information disclosures and reviewing sustainability reports to ensure the effective promotion and implementation of all sustainability efforts.

To strengthen organizational operations, the Company has additionally established the "Sustainability Execution Committee", chaired by the President/General Manager, to centrally coordinate and drive sustainability-related matters, ensuring seamless collaboration with the Sustainability Development Committee. An Executive Secretary is designated under the Committee, responsible for integrating and executing sustainability disclosures, driving various sustainability projects, and facilitating communication and coordination among cross-departmental working groups. Meanwhile, quarterly reports are submitted to the Board regarding the greenhouse gas inventory plan and execution progress, enhancing the Board's oversight and engagement in climate-related issues and sustainability governance.

In addition, the Sustainability Execution Committee is responsible for formulating the Company's overall sustainability policies and promoting their internal implementation, continuously deepening the concept of sustainable management and embedding it into corporate culture. To address the multifaceted aspects of sustainable development, including Environmental, Social, and Governance (ESG) domains, dedicated task forces are established under the Committee. Responsible departments gather and respond to stakeholder concerns regarding environmental protection, occupational safety, supply chain management, labor human rights, operational performance, and corporate governance.

The Company has also established a Stakeholder Section on its official website, creating multiple communication channels to appropriately respond to key sustainability issues of concern while upholding the principle of respecting stakeholder rights and interests. In the future, ESG implementation results will be reported to the Board of Directors annually on a regular basis, continuously strengthening the Board's engagement and oversight regarding the Company's sustainable development and ESG performance, thereby promoting the long-term development of corporate sustainability.

## INPAQ Technology Co., Ltd. Sustainability Committee



## 1.2 Confirmation of Stakeholders

Confirmation of major stakeholders



Stakeholders are individuals or groups that influence or are influenced by INPAQ. A preliminary selection of stakeholder categories characterized by direct contact with the Company through routine business dealings was carried out by each department. Subsequently, five major stakeholder categories (shareholders/investors, customers, employees, suppliers) of primary importance to INPAQ were determined in internal meeting discussions and through consultation of competitor approaches based on key criteria such as frequency of interactions, degree of mutual influence, and degree of interdependence.

| Major stakeholder categories                                                                                | Significance for the company                                                                                                                                                                                                                                                                                                                                                          | Issues of concern                                                                                                                                          | Communication Channels / Frequency                                                                                                                                                                                                                    | Key Communication Achievements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Contact Window                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Shareholders/ investors | <ul style="list-style-type: none"><li>Since shareholders contribute capital to the company, INPAQ is firmly committed to protecting shareholders' equity and treating them in a fair and equitable manner, while ensuring that all shareholders have a full understanding of major company matters and guaranteeing their right to participate in decision-making processes</li></ul> | <ul style="list-style-type: none"><li>Operational Performance</li><li>Innovative R&amp;D</li><li>Information Security</li><li>Legal Compliance</li></ul>   | <ul style="list-style-type: none"><li>Shareholders' meetings and investor conferences</li><li>Disclosure of material information on MOPS and official corporate website / As needed</li><li>Company website email box and phone / As needed</li></ul> | <ul style="list-style-type: none"><li>Held 1 Annual General Meeting and 2 investor conferences</li><li>Material information and announcements published on MOPS</li><li>Occasional conference calls and communication with institutional investors and shareholders</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Spokesperson: CFO Gary Tseng;<br>Deputy Spokesperson: Deputy Manager Marx Wu<br>TEL: +886-37-585-555 ext. 18110<br>MAIL: gary.tseng@inpaq.com.tw |
| <br>Customers             | <ul style="list-style-type: none"><li>Since customers represent INPAQ' s main revenue source, the Company is firmly committed to guaranteeing excellent product quality and maintaining positive interactions with all customers.</li></ul>                                                                                                                                           | <ul style="list-style-type: none"><li>Innovative R&amp;D</li><li>Information Security</li><li>Operational Performance</li><li>Customer Relations</li></ul> | <ul style="list-style-type: none"><li>Customer satisfaction surveys/Annually</li><li>INPAQ operating sites/As required</li><li>Corporate website and phone numbers of respective departments /As required</li></ul>                                   | <ul style="list-style-type: none"><li>Annual customer satisfaction survey reached 99.6%</li><li>Sales &amp; Marketing maintained continuous communication with customers, improving solutions based on valuable customer feedback</li><li>INPAQ Group completed 275 customer credit limit change application forms in 2025</li><li>Strengthened the cybersecurity architecture, implemented Multi-Factor Authentication (MFA), and established Deep Discovery Inspector (DDI) and Managed Detection and Response (MDR) systems to minimize cyber threat propagation and fulfill cybersecurity governance and regulatory requirements.</li><li>2025 Achievement: Information security system availability &gt; 99.99%</li><li>Major cybersecurity incidents: 0 cases</li></ul> | Customer Service Center: Ms. Cheng<br>TEL: (037)585-555<br>MAIL: info@inpaq.com.tw                                                               |

## 1.3 Stakeholder Communication Channels and Issues of Concern

Issues of concern to each major stakeholder category vary depending on stakeholder identities. All INPAQ departments proactively engage in ongoing positive interactions with stakeholders who show concern for INPAQ by relying on diversified channels to provide them with a timely understanding of the current state of operations. INPAQ utilizes these channels to maintain a firm grasp of stakeholder demands and expectations and provide real-time responses. The state of stakeholder communications is reported to the Board of Directors on an annual basis.

All INPAQ departments gathered issues of concern raised by major stakeholders in the course of routine business dealings. These issues were then condensed and organized by the Sustainability Execution Committee. Finally, 19 sustainability issues encompassing the ESG dimensions were identified with reference to GRI Sustainability Reporting Standards 2021 and CSR reports of the Company's competitors to ensure that the disclosed sustainability information satisfies GRI requirements in the fields of integrity and diversity.



| Major stakeholder categories                                                                   | Significance for the company                                                                                                                                                                                                                                                                                                                                                                                   | Issues of concern                                                                                                                                                                                                                                                                                             | Communication Channels / Frequency                                                                                                                                                                                                                                                                                                                       | Key Communication Achievements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Contact Window                                                                           |
|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| <br>Suppliers  | <ul style="list-style-type: none"> <li>The products of the Company rely on a stable supply of raw materials and components by numerous suppliers.</li> </ul>                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>Sustainable Supply Chain Management</li> <li>Ethics &amp; Integrity</li> <li>Compliance with Environmental Regulations</li> <li>Green Procurement</li> <li>Occupational Safety</li> </ul>                                                                              | <ul style="list-style-type: none"> <li>Supplier evaluations/Regularly</li> <li>Matters for compliance listed on purchase orders/when engaging in business dealings</li> <li>Confidentiality Agreement/ when engaging in business dealings</li> </ul>                                                                                                     | <ul style="list-style-type: none"> <li>In 2025, 91 raw material suppliers signed back the "EHS Communication Record Form", ensuring that suppliers do not use hazardous substances covered under REACH and RoHS regulations, while also including requirements such as prohibiting conflict minerals and complying with environmental and OHS regulations</li> <li>In 2025, 100% of newly selected suppliers were screened using environmental and social criteria</li> <li>In 2025, INPAQ Technology actively implemented local procurement policies. The proportion of procurement expenditure from local suppliers was 76% for Taiwan, 93% for Inpaq (Suzhou) from mainland China suppliers, and 85% for Inpaq (China) from mainland China suppliers</li> </ul>                                                                                                                                                                                                                                                                         | Purchasing Department Head: Mr. Peng<br>TEL: (037)585-555<br>MAIL: Ivanpeng@inpaq.com.tw |
| <br>Employees | <ul style="list-style-type: none"> <li>Employees represent an indispensable backbone for the Company's operations. INPAQ therefore provides highly competitive salaries and benefits that exceed market standards to retain talent and is fully committed to creating a workplace environment that is conducive to the physical and mental well-being and diversified development of all employees.</li> </ul> | <ul style="list-style-type: none"> <li>Friendly Workplace</li> <li>Operational Performance</li> <li>Ethics &amp; Integrity</li> <li>Salaries &amp; Benefits</li> <li>Labor-Management Communication/ Human Rights Issues</li> <li>Occupational Safety</li> <li>Talent Cultivation/ Hiring Equality</li> </ul> | <ul style="list-style-type: none"> <li>Labor-Management Meetings/ Quarterly</li> <li>Communication with Department Heads/As required</li> <li>Free employee health checks/ Annually</li> <li>Employee Education and Training (offered irregularly)</li> <li>Employee Suggestion Box/Hotline/As required Point of contact: HR Head/As required</li> </ul> | <ul style="list-style-type: none"> <li>Salary adjustments, differentiated bonuses, and stock compensation are provided based on performance, with a total of NT\$ 247,588 thousand disbursed in 2025</li> <li>A total of 1,077 person-times participated in employee welfare activities in 2025</li> <li>Held 4 Labor-Management Conferences and 4 Occupational Safety Meetings in 2025</li> <li>Released educational training courses, welfare activities, company regulations, and key operational updates via internal electronic bulletin boards and physical notice boards as needed, with over 57 relevant notices published in 2025</li> <li>Processed 9 employee suggestion box submissions in 2025; the company listened to employee voices and provided feedback to all colleagues</li> <li>"Qing Yu Tang" Listening Center: Professional personnel from the PSA Foundation provided counseling services to listen to employee concerns and relay feedback to the company, interviewing 68 employees in total in 2025</li> </ul> | HR Head: Ms. Chung<br>TEL: (037)585-555<br>MAIL: Joanna.Chung@inpaq.com.tw               |

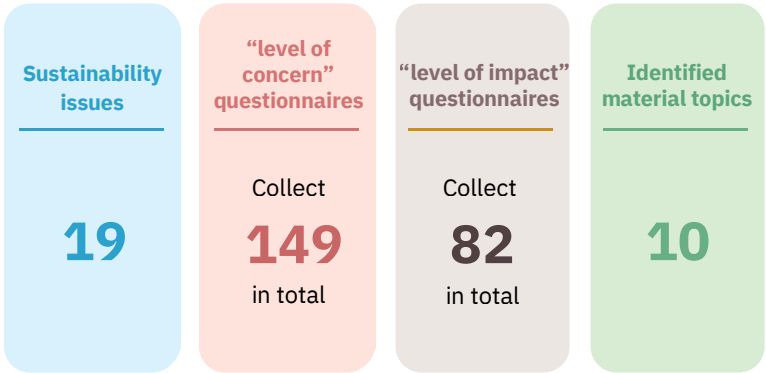


| Major stakeholder categories                                                                                                               | Significance for the company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Issues of concern                                                                                   | Communication Channels / Frequency                                                                                                                                                                                                                                                                                                                      | Key Communication Achievements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Contact Window         |
|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <br>Government Agencies and Other Non-profit Organizations | <ul style="list-style-type: none"> <li>Government agencies and other non-profit organizations are key stakeholders in the company's operations and sustainable development. The company complies with relevant regulatory and policy requirements to ensure operational compliance and risk mitigation. Simultaneously, through communication and collaboration with government and non-profit entities, the company stays informed on policy trends and social issues. Furthermore, the company actively responds to environmental and social responsibility initiatives, continuously enhancing sustainability performance and information disclosure transparency</li> </ul> | <ul style="list-style-type: none"> <li>Various regulatory compliance and public policies</li> </ul> | <ul style="list-style-type: none"> <li>All units company-wide communicate effectively with regulatory authorities to ensure the timeliness and accuracy of information reporting / As needed</li> <li>Participate in regulatory public hearings, seminars, and regulatory training courses organized by competent authorities / Occasionally</li> </ul> | <ul style="list-style-type: none"> <li>All units company-wide occasionally participate in various policy and regulatory briefings, questionnaires, and training courses</li> <li>Selected as a constituent of the "TPEX Mainboard Top 200 Index" for 7 consecutive years</li> <li>Selected as a constituent of the "TPEX Employment 88 Index" for 7 consecutive years</li> <li>Partnered with Lee-Ming Institute of Technology in 2025 to offer 9 cooperative education opportunities, helping students familiarize themselves with the workplace in advance</li> <li>Donated a total of NT\$ 1,393,800 to charitable foundations and public welfare activities, supporting charitable causes to give back to society and integrate social resources</li> </ul> | MAIL: esg@inpaq.com.tw |

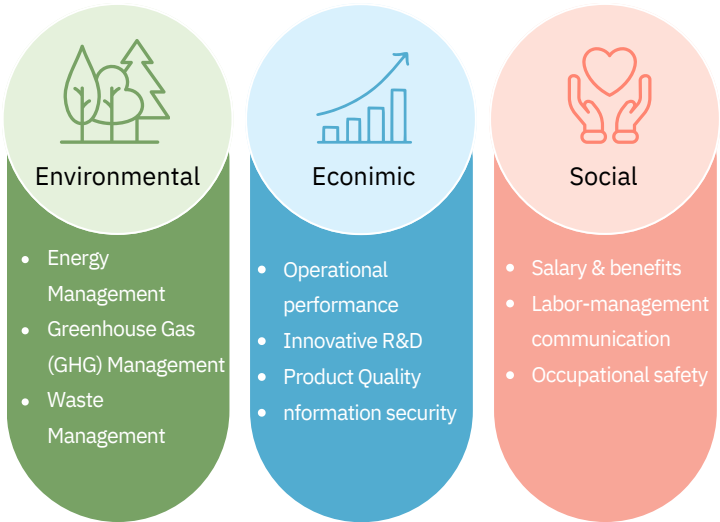


# 1.4 Identification of Material Topics

## Material topic identification procedures



The following three core ESG dimensions were identified based on the 10 material topics: Continued investment in R&D capabilities, maximization of profits, reinforced protection of information security and trade secrets. The ultimate goal is to create a healthy, safe, and blissful workplace environment for the Company’s employees and build long-term, stable partnerships with customers based on mutual trust. INPAQ also calls on its suppliers to engage in concerted efforts in the field of energy conservation, carbon reduction, and environmental controls to prevent excessive impacts on the environment.

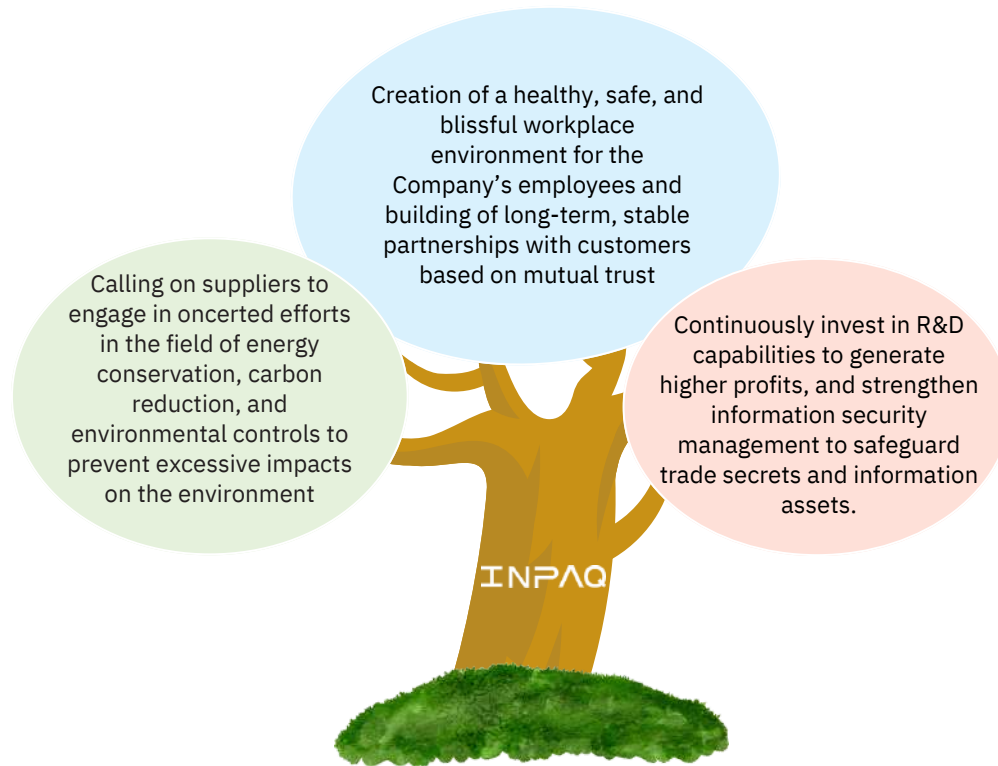


The INPAQ Sustainability Execution Committee formulated 19 sustainability topics and distributed online questionnaires to key stakeholders. A total of 231 valid questionnaires were collected, including 149 valid questionnaires from stakeholders—covering 12 from shareholders/investors, 82 from employees, 26 from customers, 29 from suppliers, 3 from government agencies, 2 from local communities, and 77 from financial institutions (banks/brokerages)—to derive the concern scores of key stakeholders on each sustainability topic. Online questionnaires were then distributed to company executives to rate the degree of impact each sustainability topic has on INPAQ, retrieving 82 valid questionnaires. The scores were consolidated to determine the ranking of material topics. Following a comprehensive evaluation by the Sustainability Execution Committee, a total of 10 sustainability topics—the top 3 in the Environmental dimension, top 3 in the Social dimension, and top 4 in the Governance dimension—were included as the material topics for this year. INPAQ will explain the management approaches and disclosure items for each material topic in this report, while supplementary disclosures on INPAQ’s charitable contributions are included to maintain reporting balance.



| Material Topic                  | Ranking | Category      |
|---------------------------------|---------|---------------|
| Operational Performance         | 1       | Governance    |
| Occupational Safety             | 2       | Social        |
| Information Security            | 3       | Governance    |
| Product Quality                 | 4       | Governance    |
| Innovation and R&D              | 5       | Governance    |
| Compensation and Benefits       | 6       | Social        |
| Labor-Management Communication  | 7       | Social        |
| Waste Management                | 8       | Environmental |
| Energy Management               | 9       | Environmental |
| Greenhouse Gas (GHG) Management | 10      | Environmental |

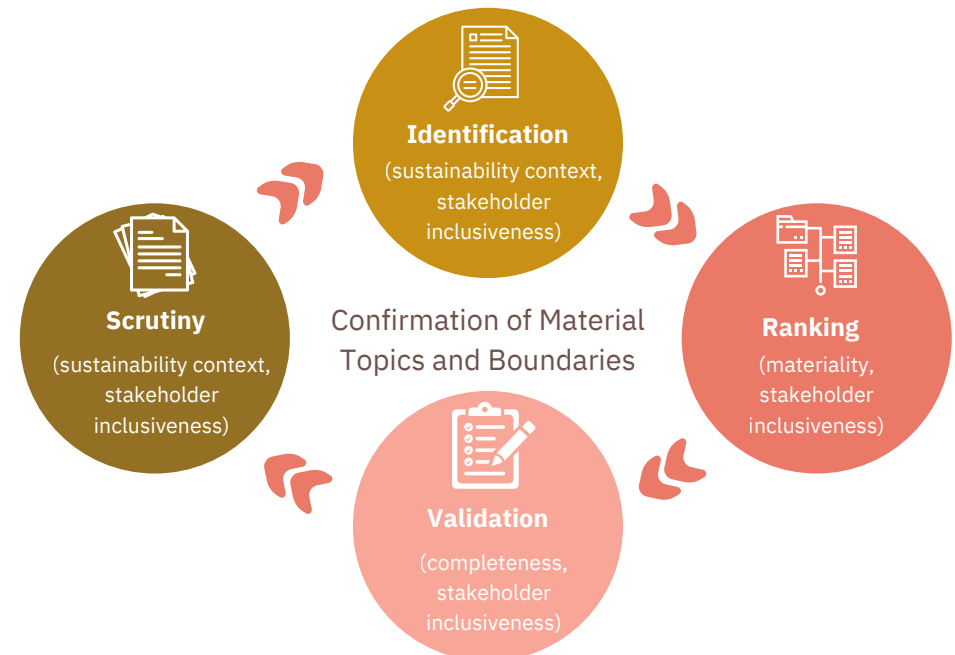
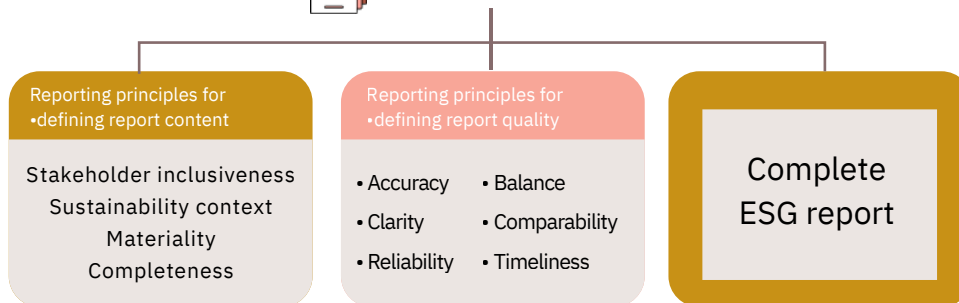
Note: Material topics undergo a complete survey and evaluation process every two years; therefore, the 2024 material topics continue to be applied in 2025.



INPAQ has prepared this ESG report in line with the requirements set forth in the GRI Standards and the four major reporting principles for defining report content, namely stakeholder inclusiveness (preliminary identification of seven major stakeholder categories), sustainability context (disclosure of measures adopted by INPAQ to mitigate or reduce impacts on economic, environmental, and social development trends in local communities and surrounding areas of operating sites), materiality (description of significant internal and external economic, environmental, and social impacts of the Company's operations and adopted resolutions based on assessments of substantial impacts on major stakeholders), and completeness (material topics and internal/external boundaries fully reflect the scope of significant economic, environmental, and social impacts).

Furthermore, INPAQ has also consulted the six requirements for defining report quality set forth in the GRI standards for its disclosures, namely accuracy (information contained in the report should be fully accurate and detailed to facilitate assessment of the Company's ESG performance by stakeholders), balance (information contained in the report should reflect positive and negative performance to facilitate reasonable assessments of the overall performance of the Company by different audiences), clarity (presented information should be easily intelligible and accessible for interested stakeholders), comparability (information should be collected and disclosed in accordance with internationally accepted standards and information presentation methods should facilitate analysis of the Company's long-term performance by stakeholders), reliability (disclosed information should be collected, organized, and disclosed in a manner to allow scrutiny and determination of information quality and materiality), and timeliness (timely provision of material information pertaining to the Company's operations to provide stakeholders with an immediate grasp of the Company's current status and enhance information transparency).

## Report Preparation Principles





| Dimension | Material topic          | Impact Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Impact Dimension | External boundaries |                         |                     |           |           |                   | Corresponding GRI Standards | Corresponding chapter(s) in this report |
|-----------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|-------------------------|---------------------|-----------|-----------|-------------------|-----------------------------|-----------------------------------------|
|           |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  | Internal boundaries |                         |                     |           |           |                   |                             |                                         |
|           |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  | Company             | Shareholders /investors | Government agencies | Suppliers | Customers | Local communities |                             |                                         |
| Economic  | Operational Performance | Through enhanced product competitiveness, capacity expansion, and market diversification, the Company drove steady revenue growth and actively entered high-growth markets such as 6G, AI switches, Internet of Things (IoT), drones, low-Earth-orbit (LEO) satellites, and the low-altitude economy, promoting industry development. Meanwhile, optimizing supply chain management, automated production, and global footprint not only enhanced overall operational efficiency but also created long-term value for employees, suppliers, and customers. | Actual Positive  |                     |                         |                     |           |           |                   | 201 Economic Performance    | 3.5 Operational Performance             |
|           | Innovative R&D          | INPAQ continuously invested in innovative R&D. In 2025, R&D expenses reached approximately NT\$ 382,692 thousand, accounting for 5% of revenue, with cumulative active patents reaching 246 items and driving new product revenue to 3.8% of total sales. Through technology upgrades and multi-application developments, product competitiveness and market value were elevated, further advancing industry development and supporting long-term growth.                                                                                                  | Actual Positive  |                     |                         |                     |           |           |                   | Self-defined material topic | 3.3.1 Innovative R&D                    |
| Economic  | Product Quality         | INPAQ continuously strengthened product quality management and hazardous substance control. In 2025, approximately NT\$ 5.1 million was invested in optimizing quality management systems and testing equipment. Simultaneously, through the sustained operation of quality management systems (ISO 9001 and IATF 16949) and a decline in customer quality abnormality cases, product reliability and customer satisfaction were improved.                                                                                                                 | Actual Positive  |                     |                         |                     |           |           |                   | Self-defined material topic | 3.6.2 Product Quality                   |
|           | Information Security    | INPAQ continuously strengthened information security management. By implementing MFA, multi-layered threat detection systems, and MDR mechanisms, data protection and system defense capabilities were effectively enhanced, achieving the target of 0 major cybersecurity incidents for the year. Meanwhile, ongoing information security training raised employee security awareness, further ensuring operational stability and information asset security.                                                                                             | Actual Positive  |                     |                         |                     |           |           |                   | Self-defined material topic | 3.7 Information Security                |



Environmental

| Material topic            | Impact Description                                                                                                                                                                                                                                                                                                                                                                                                                                                | Impact Dimension | Internal boundaries | External boundaries     |                     |             |           |                   | Corresponding GRI Standards | Corresponding chapter(s) in this report      |
|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|-------------------------|---------------------|-------------|-----------|-------------------|-----------------------------|----------------------------------------------|
|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | Company             | Shareholders /investors | Government agencies | Suppliers   | Customers | Local communities |                             |                                              |
| Energy Management         | By establishing an energy management system, regularly auditing energy usage, replacing legacy equipment with energy-efficient models, and annually formulating, executing, and reviewing energy conservation plans, a combined electricity saving of nearly 900,000 kWh was achieved across Taiwan and China plants in 2025. This effectively reduced energy consumption and operational costs while alleviating environmental loads.                            | Actual Positive  | <div></div>         |                         |                     | <div></div> |           | <div></div>       | 302 resource                | <div>●</div> 4.2.1 Energy Management         |
| Greenhouse Gas Management | Regular emission inventories and monitoring were conducted alongside energy-saving and carbon-reduction plans and equipment improvements. Investing resources in carbon reduction measures across all plants resulted in a 100% achievement rate for carbon reduction targets, effectively tracking and lowering greenhouse gas emissions while continuously progressing toward an average annual reduction target of 1% and medium-to-long-term reduction goals. | Actual Positive  | <div></div>         |                         | <div></div>         |             |           | <div></div>       | 305 emission                | <div>●</div> 4.2.4 Greenhouse Gas Management |
| Waste Management          | By optimizing production processes, reinforcing waste segregation and recycling mechanisms, entrusting qualified disposal contractors for proper handling, and consistently allocating resources for hazardous and general waste disposal while tracking final flows and performing regular audits, zero non-compliance events occurred in 2025, mitigating environmental impacts and meeting regulatory mandates.                                                | Actual Positive  | <div></div>         |                         | <div></div>         |             |           | <div></div>       | 306 waste                   | <div>●</div> 4.5 Waste Management            |

Social

| Material topic                 | Impact Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Impact Dimension   | Internal boundaries | External boundaries     |                     |             |             |                   |                                    | Corresponding GRI Standards               | Corresponding chapter(s) in this report |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|-------------------------|---------------------|-------------|-------------|-------------------|------------------------------------|-------------------------------------------|-----------------------------------------|
|                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                    | Company             | Shareholders /investors | Government agencies | Suppliers   | Customers   | Local communities |                                    |                                           |                                         |
|                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                    |                     |                         |                     |             |             |                   |                                    |                                           |                                         |
| Compensation and Benefits      | The Company built a market-competitive and fair compensation system adjusted against market salary benchmarks, while providing diversified reward mechanisms including salary adjustments, differentiated bonuses, and stock compensation, disbursing NT\$ 247,588 thousand in 2025 (a 90% growth over the previous year). Through ongoing performance evaluations and compensation optimization, the employee turnover rate dropped by 21.7% compared to 2024, effectively improving talent retention and workforce stability. | Actual Positive    | <div></div>         |                         | <div></div>         |             | <div></div> | <div></div>       | 401 labor relations                | ● 5.2.1<br>Compensation and Benefits      |                                         |
| Labor-Management Communication | The Company regularly convened labor-management conferences and established smooth communication channels to ensure employee opinions were promptly addressed and incorporated into management policies. A total of 4 labor-management conferences were held in 2025 with zero labor dispute incidents, maintaining stable labor relations.                                                                                                                                                                                     | Actual Positive    | <div></div>         |                         | <div></div>         |             |             |                   | 402 labor relations                | ● 5.2.5<br>Labor-Management Communication |                                         |
| Occupational Safety            | By establishing an occupational health and safety management system, regularly conducting environmental monitoring and health checkups, allocating resources for firefighting and health promotion, and holding occupational safety training, zero major occupational accident events occurred during the year.                                                                                                                                                                                                                 | Potential Positive | <div></div>         |                         | <div></div>         | <div></div> | <div></div> |                   | 403 Occupational Health and Safety | ● 5.3<br>Occupational Safety              |                                         |



## 1.5 Sustainable Development Goals

The Sustainable Development Goals (SDGs) were adopted by the United Nations in 2015 as a universal call to action. The 17 SDGs and 169 targets serve as a guiding principle for the practice of sustainable development by all UN member nations and enterprises all over the world.

INPAQ incorporates SDGs into the Company's business strategies. This involves the expansion of traditional, economic performance-centered modes of thought by incorporating various dimensions such as an equal emphasis on environmental protection, various forms of legal compliance, enhanced employee compensation to retain outstanding talent, elimination of workplace inequality, reduction of wastewater discharge and GHG emissions, and calling on suppliers to engage in concerted efforts for the improvement of workplace environments and employee compensation. Looking ahead, INPAQ strives to make more contributions to the realization of SDGs in fulfillment of its corporate social responsibility.

### SDGs

### Targets

### INPAQ Contributions



- 1.4 Ensure that all men and women, in particular the poor and the vulnerable, have equal rights and access to economic resources

- Provision of highly competitive salaries and benefits that exceed legal requirements to enable employees to work with dignity and raise the economic standard of living of individuals and families
- Adequate adjustments of employee salaries based on profitability to strengthen attachment of employees to the Company



- 3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being.

- 3.8 Achieve universal health coverage (UHC), including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

- 3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

- Implemented the ISO 45001:2018 Occupational Health and Safety Management System across all plants.
- Conduct general health checkups and special health checkups annually.
- Appointed dedicated nurses and engaged onsite physicians to provide health consultations.
- Promoted the Workplace Maternal Health Protection Plan.
- Promoted the Prevention Plan for Diseases Induced by Overwork.
- Promoted the Prevention Plan for Unlawful Infringement in the Performance of Duties.
- Promoted the Ergonomic Hazard Prevention Plan.
- Regularly conduct fire drills, CPR+AED training, and chemical spill drills.
- In 2025, occupational safety training reached 8,950 person-times and 67,246 hours.
- Perform fire safety inspections and occupational safety equipment maintenance and inspections annually.
- Hold Occupational Safety and Health Committee meetings quarterly.
- Zero fatalities, major occupational injuries, or occupational disease cases occurred in 2025.



- 4.5 Eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations

- 4.7 Ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, and promotion of a culture of peace and non-violence

- Scheduling of competency training for employees with different work attributes to give every staff member the opportunity to receive occupational training
- Planning of training courses on sustainable development, workplace gender equality, and labor rights and encouragement of staff participation

### SDGs

### Targets

### INPAQ Contributions



- 5.1 End all forms of discrimination against all women and girls everywhere
- 5.4 Recognize and value unpaid care and domestic work through the provision of social protection policies

- No gender-based discrimination in hiring, performance evaluation, and promotion
- Entitlement to unpaid parental leaves irrespective of gender



- 6.3 Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, and reducing the proportion of untreated wastewater
- 6.4 Substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity
- 6.a Expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies

- INPAQ's overall total water withdrawal in 2025 decreased by 16.55% compared to 2024.
- Wuxi Plant reduced water withdrawal by 33,288 metric tons per year through old pipeline repairs and wastewater recycling/reuse.
- Zhunan Plant's automated electroplating line throttling improvement saved approximately 30 metric tons of water per month.
- Water storage basins and water towers were installed at certain plants to mitigate water shortage risks.
- Operating sites regularly outsource water quality testing to ensure effluent water quality.
- On-site water quality monitoring instruments are regularly calibrated to ensure data accuracy.
- Effluent testing results across all operating sites have complied with local regulatory standards over the past three years.



- 7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.
- 7.3 By 2030, double the global rate of improvement in energy efficiency.

- In 2023, the Company invested in establishing Broad Energy Co., Ltd., centering on core values of sustainable development, net-zero carbon emissions, and green renewable energy to plan renewable energy investments, construction, operation, and maintenance.



- 8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead.
- 8.5 Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
- 8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.
- 8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

- Overall energy consumption in 2025 decreased by approximately 0.84% compared to the previous year, with energy intensity reduced by approximately 4.14% year-over-year.
- No gender-based discrimination in hiring, performance evaluation, and promotion.
- Adequate adjustments of employee salaries based on profitability to strengthen attachment of employees to the Company
- Respect for labor rights including prohibition of child labor and any form of workplace discrimination.
- Adequate adjustment of work contents of maternal employees according to the law to ease workloads and ensure proper protection.
- Implementation of an occupational health and safety management system to enhance workplace safety

## SDGs

## Targets

## INPAQ Contributions



- 9.4 Upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes
- 9.5 Encourage innovation, substantially increase the number of research and development workers and increase research and development spending

- Overall energy consumption in 2025 decreased by approximately 0.84% compared to the previous year, with energy intensity reduced by approximately 4.14% year-over-year.
- R&D expenditure as a percentage of revenue  $\geq 5\%$ .



- 10.2 Empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
- 10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices

- Recruitment, performance evaluation, and promotion mechanisms are not based on criteria associated with differences in physiological or psychological conditions
- Establishment of a whistleblowing channel for employees and adoption of sound procedures for the protection of whistleblowers



- 12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse

- Ongoing enhancement of production processes to reduce waste generation



- 13.2 Integrate climate change measures into national policies, strategies and planning
- 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

- Maintained the effective operation of the ISO 14001 Environmental Management System and underwent regular internal and external audits.
- Conduct the ISO 14064-1 greenhouse gas inventory annually and establish a greenhouse gas emission inventory.
- Set an average annual carbon reduction target of 1% for 2024–2028.
- Scope 1 and Scope 2 emissions in 2025 decreased by 6.68% compared to 2024.
- Total water withdrawal in 2025 decreased by 16.55% compared to 2024.
- Promoted local procurement policies to improve supply efficiency and reduce carbon emissions.



- 16.6 Develop effective, accountable and transparent institutions at all levels
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels

- Reinforcement of corporate governance, implementation of an internal control system to ensure compliance by practitioners with company rules and regulations, and establishment of an independent whistleblowing channels and sound reporting procedures
- Ongoing communication with stakeholders to gain a clear understanding of their demands and expectations for the Company and regular reporting to the board



# 2

## About INPAQ

- 2.1 Company Profile
- 2.2 Business Philosophy
- 2.3 Earned Awards and Management System
- 2.4 Participation in External Organizations





## 2.1 Company Profile

INPAQ, a professional manufacturer of electronics parts & components founded in 1998, specializes in the development, manufacture, and sale of circuit protection components and HF antenna modules. Its business operations are centered around the areas of electronic mobile payment, smart wearable devices, the automotive industry, and wireless communications (incl. 6G/wireless charging). INPAQ offers diversified product choices for the computer, communications, consumer and automotive electronics markets. Its complete Circuit Protection, EMI/EMC Solution, Power Solution, and RF Antenna product lines ensure that electronics products function perfectly and efficiently. Against the backdrop of the rise of IoT applications in recent years coupled with advances in the field of wireless communication technologies, the INPAQ management team has spared no effort to develop new products and unlock new markets. As a result of its persistent efforts in the circuit protection component and antenna product industry, the Company has built up its brand image and its products have gained wide acclaim among numerous renowned international customers, which has catapulted INPAQ to a leadership position in the industry.

|                             |                                                                                                                                                                     |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Company Name                | INPAQ Technology Co., Ltd.                                                                                                                                          |
| HQ location                 | No. 11, Keyi St., Zhunan Township, Miaoli County 350402 , Taiwan (R.O.C.)                                                                                           |
| Total capital               | 1,489,803 (Unit : 1,000 NTD)                                                                                                                                        |
| 2025 Revenues               | 7,619,503 (Unit : 1,000 NTD)                                                                                                                                        |
| Workforce                   | 1,349                                                                                                                                                               |
| Operating sites             | Plants in Taiwan (Zhunan HQ, Taichung Plant, Eleceram Technology Co., Ltd.)<br>China plants (Suzhou Plant, Yongzhou Plant, Wuxi Plant)<br>Malaysia (Malaysia Plant) |
| Main products/<br>services  | Development, manufacture, and sale of circuit<br>esprotection components and HF antenna modules                                                                     |
| Product Sales<br>Percentage | Components: 40.34%<br>Antennas: 59.66%                                                                                                                              |

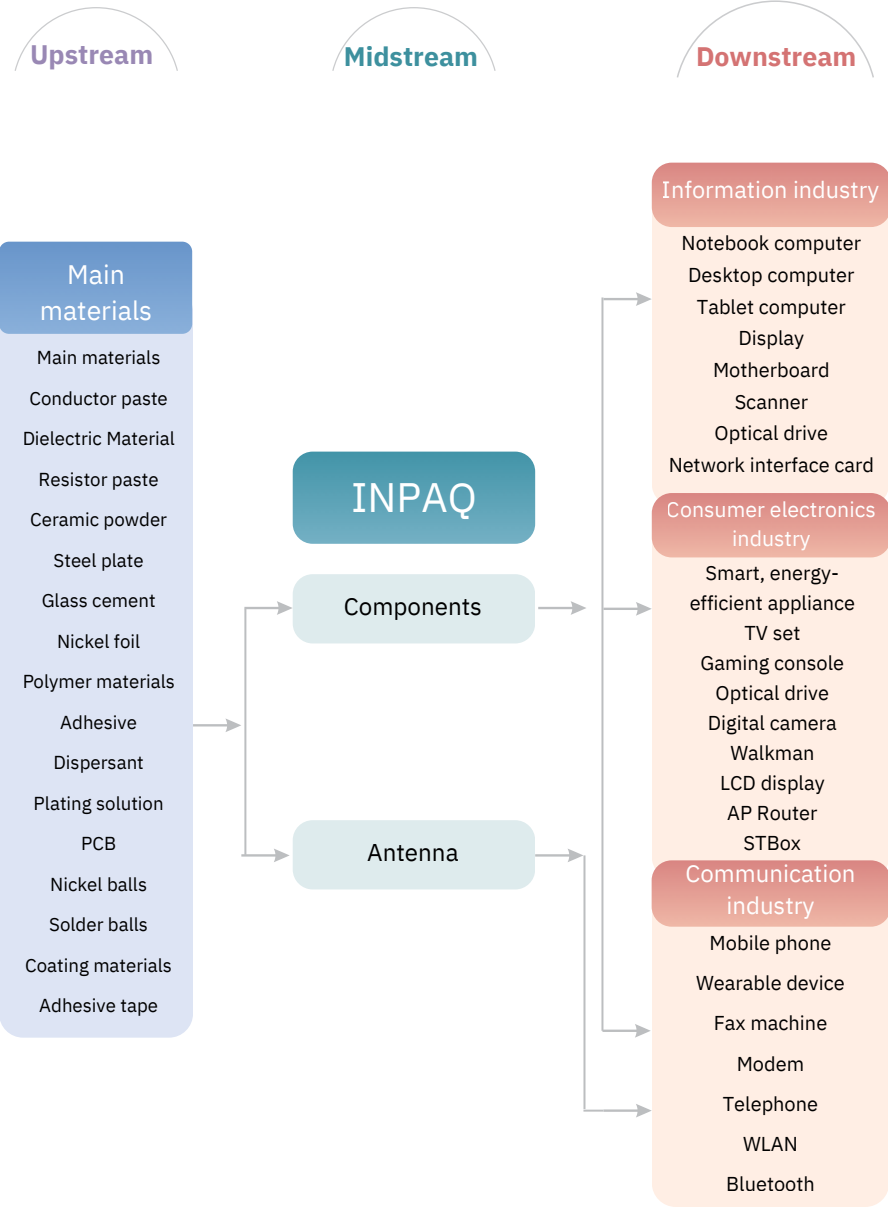
Note: Last updated at the end of 2025.



For more details on product  
categories and application areas,  
please refer to the corporate website

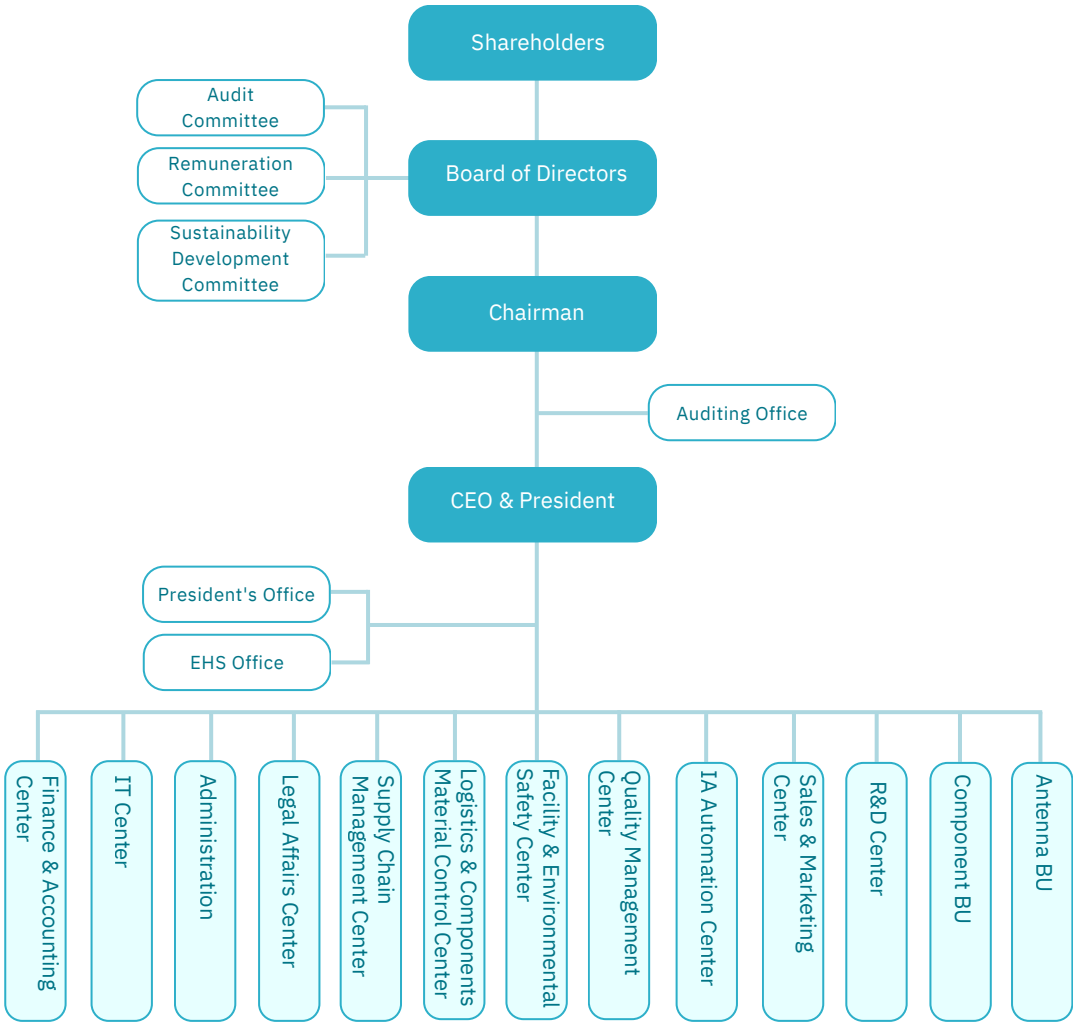
- Zhunan Plant
- Taichung Plant
- Yongzhou Plant
- Subsidiary-Eleceram
- Suzhou Plant
- Wuxi Plant
- Malaysia Plant

# Upstream, Midstream, and Downstream Position Map of the Overall Industry Chain



With the Board of Directors as the core of corporate governance, INPAQ has established three functional committees: the Audit Committee, the Remuneration Committee, and the Sustainability Development Committee, to enhance governance effectiveness. The Board of Directors is responsible for setting the overall strategic direction of the Company, overseeing executive management performance, and bearing ultimate accountability to the Company and all shareholders. Across all operations of the governance framework, the Board exercises its duties in accordance with relevant laws and regulations, the Articles of Incorporation, and resolutions of shareholder meetings.

## Company Structure





| Department                                                                                                          | Authorities & Responsibilities                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>President                      | <ol style="list-style-type: none"> <li>1. Responsible for the overall operation and management of the Company.</li> <li>2. Setting of business objectives and strategy formulation</li> <li>3. Framework of organizational functions and culture building</li> <li>4. External relations and talent development</li> <li>5. Appointment of management representatives</li> </ol>                                          |
| <br>Presidents<br>Office           | <ol style="list-style-type: none"> <li>1. Business group strategy planning and monitoring/management of business group execution performance</li> <li>2. Execution status of proposed plans and recommendations for President and management level resolutions</li> <li>3. Assistance in the coordination of management needs and tasks of individual departments</li> <li>4. Project execution and management</li> </ol> |
| <br>Finance & Accounting<br>Center | <ol style="list-style-type: none"> <li>1. Preparation and analysis of financial statements</li> <li>2. Financial planning and integration and risk management</li> <li>3. Communication and protection of shareholders' equity</li> <li>4. Tax planning and integration</li> <li>5. Fixed asset management</li> </ol>                                                                                                     |
| <br>IT Center                     | <ol style="list-style-type: none"> <li>1. Establishment and execution of an information management system</li> <li>2. Installation, maintenance, and management of information system (IS) hard- and software and networks; development and management of business information and application systems</li> </ol>                                                                                                         |
| <br>Legal Affairs Center         | <ol style="list-style-type: none"> <li>1. Contract drafting, review, and management, legal issue consultation and resolution, handling of litigation and arbitration cases</li> <li>2. Collection of information on applicable laws, research on special topics, intellectual property management and protection</li> <li>3. Training for the dissemination of legal knowledge</li> </ol>                                 |
| <br>Auditing Office              | <p>Assessment of internal control system deficiencies and measurement of operational efficiency for the whole company, delivery of auditing reports, and timely provision of improvement suggestions to ensure continued effective implementation of the internal control system and assist the management level in the performance of its duties.</p>                                                                    |

| Department                                                                                                                                                                                                                                                                                                                          | Authorities & Responsibilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Administration<br>Center                                                                                                                                                                                                                     | <ol style="list-style-type: none"> <li>1. Planning, execution, and management of personnel, administration, and general affairs operations</li> <li>2. Planning and implementation of occupational safety and health affairs</li> <li>3. Planning and implementation of environmental safety affairs (including wastewater, air emissions, waste management, noise, hazardous substances, and drinking water)</li> <li>4. Liaison, reporting, and compliance submissions with competent authorities</li> <li>5. Environmental and safety risk assessment and management</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <br>Quality Assurance<br>Center                                                                                                                                                                                                                  | <ol style="list-style-type: none"> <li>1. Planning and maintenance of the quality system</li> <li>2. Calibration and management of inspection and measurement instruments and testing equipment</li> <li>3. Product quality management and control</li> <li>4. Document management and control</li> <li>5. Product reliability testing</li> <li>6. Safety certification application and management</li> <li>7. Customer quality complaint management</li> <li>8. Promotion of the Company's image in the field of product quality</li> <li>9. Lab measurements and management</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <br>Antenna BU<br>Component BU<br>R&D Center<br>Sales & Marketing<br>Center<br>IA Automation Center<br>Logistics &<br>Components Material<br>Control Center<br>Supply Chain<br>Management Center<br>Facility &<br>Environmental Safety<br>Center | <ol style="list-style-type: none"> <li>1. Setting and achievement of product quality/cost/delivery targets</li> <li>2. Planning and utilization of production capacities</li> <li>3. Formulation and implementation of corrective and preventive measures and plans for ongoing improvement</li> <li>4. Development and management of production technologies and equipment</li> <li>5. Planning and management of operating environments</li> <li>6. Installation, maintenance, and improvement of plant facilities</li> <li>7. Coordination and management of production, marketing, and inventories</li> <li>8. Inventory management planning and monitoring</li> <li>9. New product development and technical support</li> <li>10. Implementation of the R&amp;D project system</li> <li>11. New material testing, verification, and recognition</li> <li>12. Definition and revision of specifications for materials, products, and packaging</li> <li>13. IPR management</li> <li>14. Assistance in the promotion of products and the corporate image by the Marketing Department</li> <li>15. Planning and execution of procurement strategies and supply chain management</li> <li>16. Planning and execution of subcontractor operations</li> <li>17. Support and management of import/export and overseas business operations</li> <li>18. Planning and handling of environmental safety operations (wastewater, waste gas, solid waste, noise, toxic chemicals, drinking water etc.)</li> <li>19. Liaison, reporting, and approval for reference of operations associated with competent authorities</li> <li>20. Assessment and management of environmental safety risks</li> </ol> |

## 2.2 Business Philosophy



Philosophy

- Ongoing enhancement of product quality to meet the application standards of international, high-end markets
- Valuing of employees paired with primary emphasis on stakeholder rights and interests
- Fulfillment of the responsibility as a global green citizen



Mission

- Integrity and Honesty first
- Treat Customers as Partners
- Focus and Quality as Top Priority
- Global Outlook and Globalized Operations
- Stabilization and Talent development
- Equal Emphasis on Shareholder Values, Employee Well-Being, and Social Responsibility
- Collaboration

## 2.3 Earned Awards and Management System

### Recipient of Key Customer Excellent Supplier Recognition Awards

#### Honors and Recognitions : (2022~2025)



**2022~2023** Xiangcheng District Special Incentive for Intelligent  
**2022~2023** Manufacturing Transformation and Digitalization  
First-Class Award for High-Quality Development and Tax  
Contribution, Huangdai Town



**2023** Recognized as a Functional Regional Headquarters of a Multinational  
Company in Suzhou  
**2023** Lierda – Annual Best Delivery Partner  
**2023** Mobiwire – Outstanding Technical Support Award  
**2023** MitraStar Technology – Most Promising Supplier



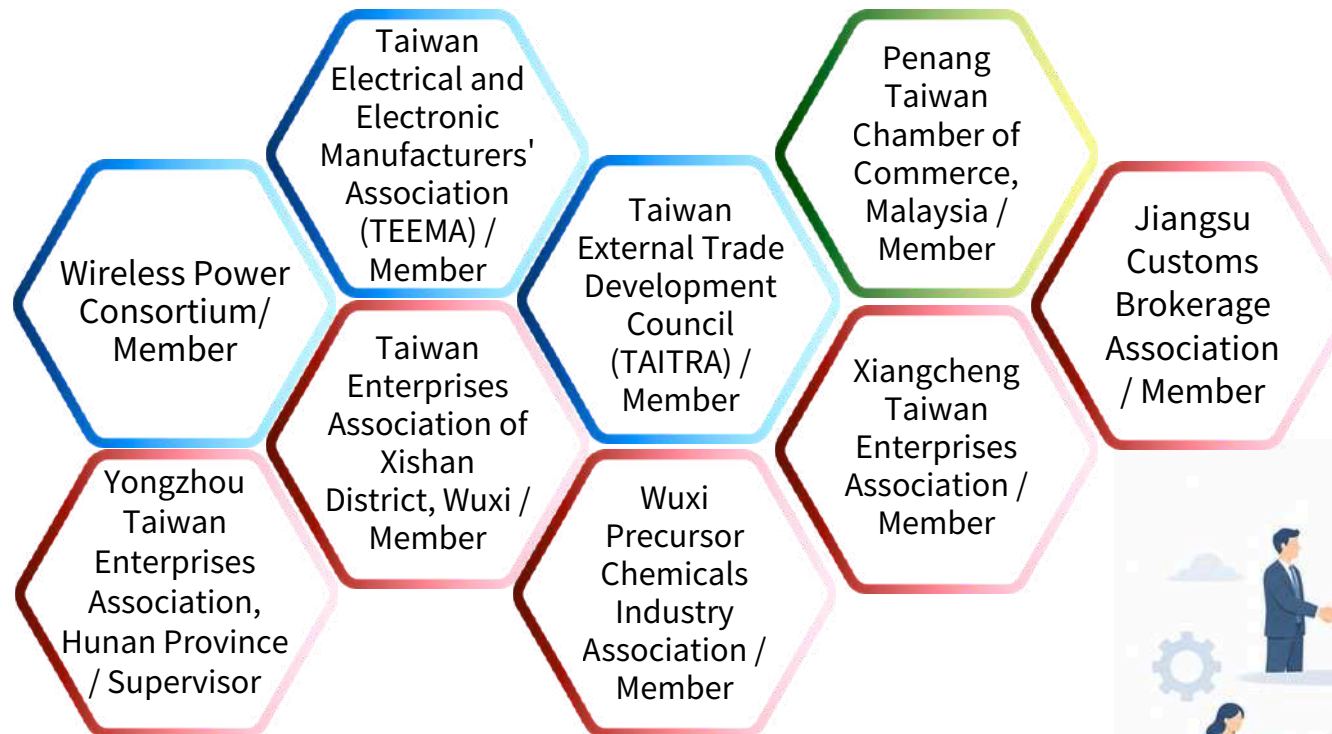
**2024** SUMI – Best Service Award  
**2024** Recognized as a Functional Regional Headquarters of a Multinational  
Company in Suzhou  
**2024** Lierda – Annual Best Delivery Partner  
**2024** Top 20 Foreign Trade Export Enterprises, Xishan Economic &  
Technological Development Zone



**2025** Top 20 Foreign Trade Exporters of Xishan Economic and Technological  
Development Zone  
**2025** Suzhou Foreign-funded R&D Center  
**2025** National Little Giant Enterprise  
**2025** ASNP Supplier Outstanding Contribution Award

## 2.4 Participation in External Organizations

In addition to the constant improvement of its product competitiveness, INPAQ is firmly committed to proactive communication with its stakeholders in all categories. The Company also strives to get a clear understanding of new industry trends through participation in industry associations and positive interactions with the members of such associations.



# 3

## Ethical Corporate Governance

### 3.1 Governance Practices

- 3.1.1 Board of Directors
- 3.1.2 Functional Committees
- 3.1.3 Internal Audits
- 3.1.4 Ethics & Integrity

### 3.4 Legal Compliance

### 3.2 Risk Management

### 3.5 Operational Performance

### 3.3 Climate Change Response Strategy

### 3.6 Products and Services

- 3.3.1 Sustainability and Climate Governance

- 3.6.1 Innovative R&D

- 3.3.2 Strategy

- 3.6.2 Product Quality

- 3.3.3 Risk Management

- 3.6.3 Customer Relations

- 3.3.4 Climate Risk / Opportunity Response Strategies

### 3.7 Information Security

- 3.3.5 Metrics and Targets



### 3. Ethical Corporate Governance

A sound corporate governance includes a comprehensive Board of Directors Meeting, rigorous internal control system and stable financial control. In addition to assistance in mitigating company management risks, it can also enhance a company's competitiveness and create brand value. Establishment of a corporate culture of integrity and responsibility, compliance with various regulations to fulfill integrity operation and a well-functioned corporate governance structure can ensure a company's comprehensive development and protect investors and other stakeholders' rights.

INPAQ complies with Taiwan Securities and Exchange Act in building up corporate governance system. For the purpose of enhancing protection of shareholder's rights, strengthening Board of Directors Meeting's competence, respecting stakeholder's rights as well as improving information transparency, the Board of Directors Meeting approved "Corporate Governance Practice Guidelines" which enhance Board of Directors Meeting's management and supervision functions through fair, impartial and open director election procedures together with measures of establishing independent directors. Board of Directors Meeting also passed "Management Operations for Internal Material Information and Prevention of Insider Trade" which prohibits insiders of director, manager and employee from gaining profits using information not accessible in the market. Additionally, based on accurate, real-time and fair disclosure principles, INPAQ has established a comprehensive information disclosure system which provides information related to operations, finance, Board of Directors Meeting and shareholder's meeting on the Company's website and Market Observation Internet Report System to ensure that shareholders have access to the latest information related to the Company.



Corporate  
Governance  
Practice Guidelines

### 3.1 Governance Practices

Shareholder's meeting, which is composed of all shareholders, makes decisions on the Company's material matters and regularly listens to Board of Directors Meeting's report. It is the Company's ultimate decision-making institute. Board of Directors Meeting is the ultimate governance institute. Members of Board of Directors Meeting all comply with their good administrator's due obligation in planning the Company's operation policies and reviewing financial performance to ensure the Company's operations comply with various laws and regulations. To make a well-functioned corporate governance operation and enhance the Company's competitiveness, Board of Directors Meeting has established Audit Committee and Remuneration Committee to solidify Board of Directors Meeting's operation. An independent Audit Office was established under Board of Directors Meeting to regularly conduct audit businesses and report audit results to Audit Committee and Board of Directors Meeting.

INPAQ emphasizes on corporate governance, pursues sustainable growth and integrity operation and continuously enhances its corporate governance structure. With its transparent information together with an effective internal control system, stakeholders' rights are protected accordingly. INPAQ complies with "Regulations Governing Establishment of Internal Control System by Public Companies" and takes the Company's comprehensive operation activities under consideration in designing internal control system and implementing the system without fail. This system is reviewed from time to time in order to respond to changes in both internal and external environments, and to ensure continuous effectiveness over design and implementation of this internal control system. Through a well-functioned management mechanism, operation performance is enhanced and the goal of sustainable operation is achieved accordingly.

To enhance the Company's support to directors in their fulfillment of duties and to improve Board of Directors Meeting's efficiency, Board of Directors Meeting passed a resolution in November of 2020 to designate Chief Financial Officer as Head of Corporate Governance, who will be responsible for assisting directors in their execution of duties, providing materials needed and arranging learning matters, conducting related matters of Board of Directors Meeting and shareholder's meeting in accordance with regulations, assisting the Company in complying with related resolutions of Board of Directors Meeting and shareholder's meeting and maintaining relationship with investors. INPAQ ranks in the 21% - 35% tier from the 12th Corporate Governance Assessment result in 2025. This indicates that INPAQ has effective and good operations in respective fields of corporate governance. Going forward, the Company will be dedicated to improving comprehensive synergy for corporate governance and enhancing stakeholder's trust in INPAQ.





### 2025 Implementation Results for Corporate Governance Business

- Conduct registration before shareholder' s meeting date in accordance with laws, prepare meeting notice, agenda manual and meeting minutes within statutory deadliness, and conduct change registration in the event of amendments of Articles of Incorporation, or election of director.
- Prepare Board of Directors Meeting agenda and notify directors accordingly 7 days before the meeting, convene the meeting and provide meeting materials, and complete Board of Director Meeting minute within 20 days after the meeting.
- Responsible for releasing material information on critical resolutions from Board of Directors Meeting and shareholder' s meeting, and ensuring legitimacy and accuracy of material information for the purpose of protecting investor' s equal access to transaction information.
- Provide information of learning course to independent directors and directors, and assist them to complete director learning programs.
- Maintain regular communication between independent directors and certified accountants for understanding of the Company' s finance business.
- Assess and obtain appropriate director and manager' s liability insurance.

In 2025, the Corporate Governance Officer completed 12 hours of professional training courses related to corporate governance:

| Training Date | Training Institution                  | Course Title                                                                                                         | Attendees | Hours |
|---------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------|-------|
| 2025/6/18     | Taiwan Academy of Banking and Finance | Corporate Governance Forum                                                                                           | 3         | 12    |
| 2025/7/29     | Securities and Futures Institute      | Ethical Corporate Management, Employee Fraud, and Whistleblowing Systems (including Gender Equality)                 | 2         |       |
| 2025/7/29     | Securities and Futures Institute      | Analysis of Fraud Methods and Case Studies on Anti-Money Laundering Regulations (including Insider Trading Advocacy) | 2         |       |
| 2025/7/29     | Securities and Futures Institute      | AI Development and Cybersecurity Risks                                                                               | 2         |       |
| 2025/11/14    | Taiwan Academy of Banking and Finance | Corporate Governance Forum                                                                                           | 3         |       |

In the meantime, an accounting firm has been commissioned to conduct routine inspection and certification of the Company's financial statements. Disclosures of various information required by laws have all been conducted accurately and in a timely manner with designated personnel responsible for disclosing the Company's information. Meanwhile, a spokesman system has been established to ensure that respective material information can be disclosed appropriately and in a timely manner for shareholders and stakeholders' references of related information with respect to the Company's business.

Going forward, INPAQ's goals for continued efforts shall rest in enhancement of Board of Directors Meeting's operation, improvement of information transparency as well as gradually integrating corporate governance structure into sustainable governance strategies.



3.1.1 Board of Directors

Board of Directors Meeting drafts plans on the Company’s operation strategies and is responsible for shareholders and other stakeholders. Directors faithfully execute their business, exert efforts on good administrator’s due obligation and exercise their duties under scrupulous attitude. In terms of execution of the Company’s business as well as operation and arrangement for various governance systems, execution shall be conducted under Board of Directors Meeting resolutions with the exception of matters under shareholder’s meeting resolutions as required by laws or articles of incorporation. INPAQ’s Articles of Incorporation prescribes that director election adopts candidate nomination systems, and is conducted through measures of regular election under talent only principle. As prescribed by corporate governance practice guidelines, number of directors for Board of Directors Meeting also assuming the Company’s manager posts shall not exceed one-third of director seats. In the meantime, the direction of diversified members shall also be considered. This includes, but not limited to, two major aspects of standards with respect to fundamental conditions and values as well as professional knowledge and skills. It is also regarded that directors shall all possess knowledge, skills and competency necessary for execution of duties (Note) and profound understanding of industry development trend. Currently, there are 7 directors (including 3 independent directors) in Board of Directors Meeting with a tenure of 3 years. As required by laws, at least one Board of Directors Meeting is held in each quarter. A total of 9 Board of Directors Meetings were held in 2025.

| Board of Directors   |                |                     |                                 |                                                          |
|----------------------|----------------|---------------------|---------------------------------|----------------------------------------------------------|
| Job Title            | Name           | Attendance Rate (%) | Other Directorships Held (Note) | Industry & ESG Background / Experience                   |
| Chairman             | Yu-Heng, Chiao | 0.44                | 9                               | Industry / Technology / Finance / Accounting / Marketing |
| Director             | Eunice Chen    | 1                   | 0                               | Industry / Technology / Finance / Accounting / Marketing |
| Director             | Chih-Mou, Hung | 1                   | 2                               | Industry / Technology / Marketing                        |
| Director             | Dun-Ren, Cheng | 100%                | 4                               | Industry / Technology / Finance / Accounting / Marketing |
| Independent Director | Chi-Tsu, Kao   | 100%                | 2                               | Industry / Technology / Marketing                        |
| Independent Director | Teh-Fu, Huang  | 100%                | 0                               | Industry / Technology / Marketing                        |
| Independent Director | Po-Wei, Chu    | 100%                | 0                               | Industry / Technology / Finance / Accounting / Marketing |

Note: Concurrent directorships count listed and OTC companies only.



Agenda Requirements for Board of Directors Meeting



Guidelines for Board of Directors Meeting Performance Assessment

The diversity of Board members is shown in the table below:

| Diversity Statistics / Year |           |            | 2023   |      | 2024   |      | 2025   |      |
|-----------------------------|-----------|------------|--------|------|--------|------|--------|------|
|                             |           |            | Number | %    | Number | %    | Number | %    |
| Directors                   | Gender    | Male       | 6      | 86%  | 6      | 86%  | 6      | 86%  |
|                             |           | Female     | 1      | 14%  | 1      | 14%  | 1      | 14%  |
|                             | Age       | Under 50   | 1      | 14%  | 1      | 14%  | 1      | 14%  |
|                             |           | 50-59      | 2      | 29%  | 2      | 29%  | 1      | 14%  |
|                             |           | 60 & Over  | 4      | 57%  | 4      | 57%  | 5      | 72%  |
|                             | Education | Master's   | 7      | 100% | 7      | 100% | 7      | 100% |
|                             |           | Bachelor's | 0      | -    | 0      | -    | 0      | -    |

Note: Female Director % = (Female Directors at year-end / Total Directors at year-end) \* 100%  
Note: Male Director % = (Male Directors at year-end / Total Directors at year-end) \* 100%

Note: For major educational/professional background, concurrent positions at INPAQ or other companies, and the list of major shareholders of INPAQ's Board members, please refer to the company website and the Shareholders' Meeting Annual Report / Part II. Corporate Governance Report I. Information on Directors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branches 1. Director Information (I).

Avoiding Conflicts of Interest

To establish a sound Board operation system, bolster supervisory functions, and ensure independent directors maintain independence during business execution, the INPAQ Board has approved the "Rules of Procedure for Board of Directors Meetings" to clearly define independent directors' duties for compliance. Directors maintain high self-discipline regarding recusal for conflicts of interest. When a Board proposal involves a director's personal interest or that of the entity they represent, they shall explain the key contents of such interest at that meeting. If there is a risk of harming the Company's interests, they shall not participate in discussions or voting, shall recuse themselves during such discussions and voting, and shall not act as a proxy for other directors to exercise voting rights. The Chairman of the Company does not concurrently serve as President, clearly segregating governance and operational duties to ensure directors focus on strategic planning and oversight while minimizing potential conflicts of interest. To effectively manage risk and increase professionals' willingness to serve as directors, INPAQ purchases Directors' Liability Insurance. This frees directors from unnecessary concerns during business execution while mitigating and diversifying the risk of major damages to the Company and shareholders caused by errors or negligence.



Board Performance Self-Assessment

Meanwhile, to enhance Board of Directors Meeting’s decision quality, Board of Directors Meeting also passed “Guidelines for Board of Directors Meeting Performance Assessment” and conducts internal assessment each year on performances of Board of Directors Meeting, individual director members as well as functional committees. With this, Meeting Affairs Division (Finance and Accounting Center) of Board of Directors Meeting distributes self-assessment questionnaires to members of Board of Directors Meeting for self-assessment. Additionally, the performance evaluation of the Board shall be conducted by an external independent professional institution or a team of external experts and scholars at least once every three years. The annual evaluation is conducted through self-assessment questionnaires and is administered by the meeting affairs unit. The evaluation period is from January 1, 2025, to December 31, 2025.

| Board Performance Evaluation       |       |       |       |
|------------------------------------|-------|-------|-------|
| Self-Assessment<br>(Questionnaire) | 2023  | 2024  | 2025  |
| Board of Directors                 | 4.895 | 4.89  | 4.928 |
| Board Members                      | 4.924 | 4.906 | 4.878 |
| Audit Committee                    | 4.955 | 4.977 | 4.948 |
| Remuneration Committee             | 4.965 | 4.988 | 4.972 |

Note: The maximum score for self-assessment is 5.

Communication of Material Issues

To implement risk management and increase professionals' willingness to serve as directors, the Company purchases Directors' Liability Insurance annually, freeing directors from unnecessary concerns during business execution and reducing the risk of major damages to the Company and investors. In addition, to strengthen Board communication on material issues, major proposals in 2025 were communicated through quarterly Board meetings. Furthermore, CPAs and internal audit heads conducted 4 communication meetings with independent directors regarding financial statements and internal controls. The Company also discloses material information on its official website on an ad-hoc basis in accordance with the "Procedures for Handling Material Internal Information and Preventing Insider Trading."

Board Education and Collective Wisdom

Considering compliance and governance issues directors may face during operational decision-making, INPAQ actively encourages and arranges professional training courses for them. In 2025, all directors completed a total of 43 training hours, with ESG professional training accounting for 67%. INPAQ believes that under the leadership of a Board equipped with ethical governance and extensive industry experience, company operations will thrive and continue taking bold strides along the path of sustainable development.



| Job Title                            | Name           | Training Date |           | Organizer / Institution                 | Course Title                                                                                                                                                              | Training Hours | Total Annual Training Hours |
|--------------------------------------|----------------|---------------|-----------|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------|
|                                      |                | Start         | End       |                                         |                                                                                                                                                                           |                |                             |
| Independent Director                 | Teh-Fu, Huang  | 114/12/19     | 114/12/19 | Taiwan Corporate Governance Association | International Trends and Experience Sharing on Ethical Corporate Management and Senior Executive Accountability Systems                                                   | 3              | 6                           |
|                                      |                | 114/12/03     | 114/12/03 | Taiwan Corporate Governance Association | Global Trend Analysis: Risks and Opportunities                                                                                                                            | 3              |                             |
| Representative of Corporate Director | Yu-Heng, Chiao | 114/5/16      | 114/5/16  | Taiwan Corporate Governance Association | Value Creation in Digital Transformation: Leading Change Through Data and Unlocking Opportunities for AI Industrialization                                                | 2              | 7                           |
|                                      |                | 114/05/09     | 114/05/09 | Taiwan Corporate Governance Association | Development Strategies for Digital Manufacturing                                                                                                                          | 3              |                             |
|                                      |                | 114/02/21     | 114/02/21 | Taiwan Corporate Governance Association | Strategic Planning and Sustainable Development for the Stainless Steel Business                                                                                           | 2              |                             |
| Representative of Corporate Director | Chi-Tsu, Kao   | 114/11/13     | 114/11/13 | Taiwan Institute of Directors           | New Perspectives on Corporate Governance                                                                                                                                  | 3              | 6                           |
|                                      |                | 114/05/08     | 114/05/08 | Taiwan Institute of Directors           | Analyzing Fast-Growing Companies Through the Lens of Century-Old Enterprises                                                                                              | 3              |                             |
| Representative of Corporate Director | Eunice Chen    | 114/07/09     | 114/07/09 | Taiwan Stock Exchange (TWSE)            | 2025 Cathay Sustainable Finance and Climate Change Summit                                                                                                                 | 3              | 6                           |
|                                      |                | 114/06/18     | 114/06/18 | Taiwan Academy of Banking and Finance   | Corporate Governance Forum                                                                                                                                                | 3              |                             |
| Representative of Corporate Director | Chih-Mou, Hung | 114/07/29     | 114/07/29 | Securities and Futures Institute        | Ethical Corporate Management, Employee Fraud, and Whistleblowing Systems (Including Gender Equality)                                                                      | 2              | 6                           |
|                                      |                | 114/07/29     | 114/07/29 | Securities and Futures Institute        | AI Development and Cybersecurity Risks                                                                                                                                    | 2              |                             |
|                                      |                | 114/07/29     | 114/07/29 | Securities and Futures Institute        | Analysis of Fraud Methods and Case Studies on Anti-Money Laundering Regulations (Including Insider Trading Advocacy)                                                      | 2              |                             |
| Independent Director                 | Po-Wei, Chu    | 114/08/26     | 114/08/26 | Taiwan Academy of Banking and Finance   | Corporate Governance Forum: Sustainability Series (Session 6) - Adopting IFRS Sustainability Disclosure Standards S1 and S2                                               | 3              | 6                           |
|                                      |                | 114/08/19     | 114/08/19 | Taiwan Academy of Banking and Finance   | Corporate Governance Forum (Session 239) - Liabilities and Obligations of Enterprises, Directors, and Supervisors from the Perspective of the Securities and Exchange Act | 3              |                             |
| Director                             | Dun-Ren, Cheng | 114/07/29     | 114/07/29 | Securities and Futures Institute        | AI Development and Cybersecurity Risks                                                                                                                                    | 2              | 6                           |
|                                      |                | 114/07/29     | 114/07/29 | Securities and Futures Institute        | Analysis of Fraud Methods and Case Studies on Anti-Money Laundering Regulations (Including Insider Trading Advocacy)                                                      | 2              |                             |
|                                      |                | 114/07/29     | 114/07/29 | Securities and Futures Institute        | Ethical Corporate Management, Employee Fraud, and Whistleblowing Systems (Including Gender Equality)                                                                      | 2              |                             |

Note: Ratio = (Total Hours of ESG-Related Courses / Total Director Training Hours) \* 100%

3.1.2 Functional Committees

To solidify supervision function and enhance management function, Board of Directors Meeting has established Audit Committee and Compensation Committee. In addition to executing duties in accordance with laws and regulations, functional committees is responsible for Board of Directors Meeting and will submit proposals to Board of Directors Meeting for resolution.

Audit Committee

Audit Committee assists Board of Directors Meeting in supervising quality of the Company’s execution related to processes of accounting, audit, financial report and financial control, and submits assessment results to Board of Directors Meeting for discussion. INPAQ Board of Directors Meeting passed “Organization Requirements for Audit Committee” and established Audit Committee in Board of Directors Meeting. 3 independent directors will assume the posts of audit commissioners, one of which is the convener and at least one of which shall come with accounting or finance expertise. At least one meeting shall be convened for each quarter. A total of 8 Audit Committee meetings were held in 2025 with attendance rate for all commissioners reaching 100%.

Meanwhile, one meeting was held between independent directors and accountants in 2025. In addition to reporting financial statement inspection result to independent directors, accountants were also engaged in promotion of regulations and exchange of opinions in the meeting.



| Audit Committee |           |       |          |
|-----------------|-----------|-------|----------|
| Member          | In-Person | Proxy | Rate (%) |
| Teh-Fu, Huang   | 8         | 0     | 100      |
| Chi-Tsu, Kao    | 8         | 0     | 100      |
| Po-Wei, Chu     | 8         | 0     | 100      |

Linkage Between Performance Evaluation and Compensation for Directors and Executives

As the Company is currently in the introductory phase of ESG implementation, ESG goals and performance are not yet linked to individual compensation for Board members and executives. However, the Company will closely monitor ESG trends and, as internal ESG practices mature in the future, the Remuneration Committee will evaluate and formulate relevant policies.

Remuneration Committee

To solidify INPAQ’s compensation system for director and manager, assess director and manager’s operation performance as well as verify if compensation received is fair and reasonable, Board of Directors Meeting passed “Organization Requirements for Compensation Committee” and established Compensation Committee in Board of Directors Meeting. There shall be at least one independent director participating in committee members. A total of 7 meetings were held in 2025 with attendance rate reaching 100% for all committee members.

| Audit Committee |           |       |          |
|-----------------|-----------|-------|----------|
| Member          | In-Person | Proxy | Rate (%) |
| Chi-Tsu, Kao    | 7         | 0     | 100      |
| Teh-Fu, Huang   | 7         | 0     | 100      |
| Po-Wei, Chu     | 7         | 0     | 100      |

Compensation Committee’s main responsibility is to establish system and standards for director and manager’s performance and compensation and review these system and standards regularly. Compensation for director and manager is also reviewed regularly. Compensation Committee shall consider the following principles during its assessment: the Company’s compensation shall comply with related regulations and shall be sufficient in attracting talents; Director and manager’s performance assessment and compensation shall take reference from normal compensation paid in this industry, and shall consider respective individual’s time consumed on duty, responsibility assumed, achievement of personal goal, performance when assuming other duties, compensation paid by the Company to others of equivalent duties in recent years, achievement of the Company’s short term and long term business goals and the Company’s financial status when assessing related rationality between an individual’s performance and the Company’s operation performance as well as future risks. Directors and managers should not be guided to embark on behavior exceeding the Company’s risk appetite simply for the sake of pursuing compensation. In terms of percentage of compensation distributed to directors and senior managers for their short-term performance as well payment time for some variable compensation, industry characteristics and nature of the Company’s businesses shall all be considered before decisions are made.

Under actual practice, Compensation Committee complies with a good administrator’s due obligation in its faithful fulfillment, establishment and regular review of policy, system, standards and structure for director and manager’s performance assessment and compensation. Director and manager’s compensation and responsibilities are reviewed regularly and proposals are submitted to Board of Directors Meeting for discussion.

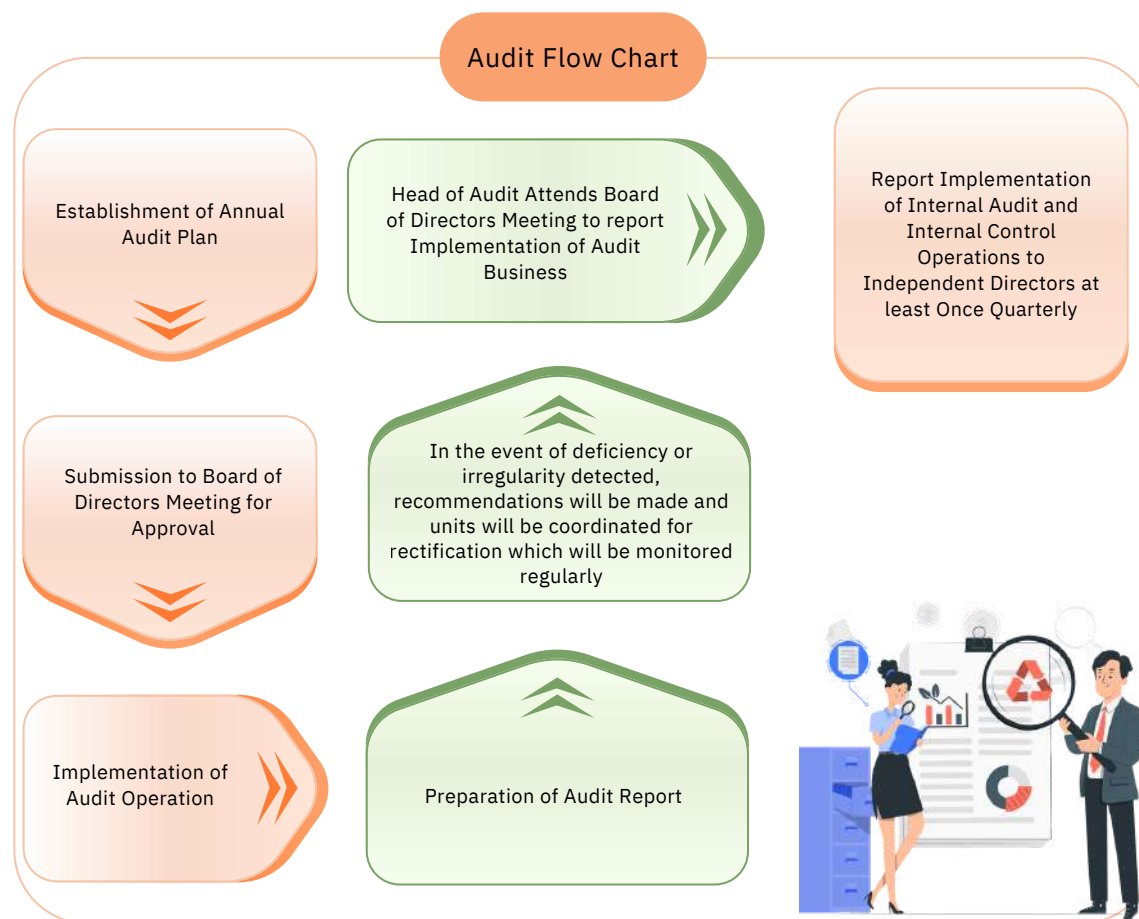
### 3.1.3 Internal Audits

Purpose of the Company's internal audit lies in assisting Board of Directors Meeting and managers in their inspection and review of deficiencies in internal control system, assessment of operation effectiveness and efficiency as well as providing rectification recommendations in due time to ensure effective implementation of internal control system is maintained and that such recommendations will serve as basis for review and amendment of internal control system. INPAQ complies with requirements prescribed in "Regulations Governing Establishment Internal Control System by Public Companies" and considers the Company and its subsidiaries' overall operation activities in establishing an effective internal control system which is reviewed and improved from time to time for the purpose of responding to changes in the Company's internal and external environments while ensuring continued effectiveness for internal control system's design and implementation. To ensure audit personnel's fairness and independence in executing audit duty, INPAQ has established an independent unit of Audit Office under Board of Directors Meeting as required by laws. Audit Office is equipped with audit personnel, and "Management Rules for Audit Office Business" has specifically prescribed that engagement or discharge of Head of Audit shall be approved by Audit Committee and shall be submitted to Board of Directors Meeting for resolution accordingly. In the meantime, Head of Audit shall submit internal audit personnel's engagement/discharge, performance assessment and compensation to Chairman of the Board for approval.

In addition to implementation of self-assessment operation over internal control system, INPAQ's Board of Directors Meeting and management review self-assessment results from respective departments and audit report from Audit Office at least once every year. Head of Audit attends Board of Directors Meeting as required and reports implementation of audit business. Head of Audit also attends Audit Committee meeting at least once very quarter and reports the Company's audit implementation as well as internal control operations to independent directors.

Every year Audit Office reviews self-assessment reports on the Company and its subsidiaries' internal control systems, and provides internal control deficiencies detected as well as rectifications on irregularities to Board of Directors Meeting and General Manager for basis of assessing overall internal control system's effectiveness as well as issuing internal control system statement. Meanwhile, for the purpose of enhancing audit personnel's professional capability, INPAQ arranges continuous learning courses as well as participation in internal audit lectures organized by competent authority's designated institutes for its audit personnel in order to improve and maintain audit quality and implementation effectiveness. In 2025, there were a total of 2 man-times with 30 hours for audit personnel training. To enhance audit quality and professional competence, the Company continuously promotes professional cultivation for audit personnel. The Head of Internal Audit has obtained the Certified Internal Auditor (CIA) professional certification, ensuring that the professional capabilities of audit personnel align with international standards.

Through audit personnel, INPAQ continues to monitor the Company's implementation of various operation systems, establishment of good governance practices and risk control mechanisms as well as creation of an operation environment with sustainable development. In 2025, Audit Office implemented 58 audit assignments with audit compliance rate reaching 100%. There were no material non-compliance items, and rectifications for all non-compliance items were completed within deadlines.



Management Rules for  
Audit Office Business



Communication Between  
Independent Directors and  
the Chief Internal Auditor



3.1.4 Ethics & Integrity

INPAQ builds up its corporate core values based on regulation compliance and supremacy of integrity, and conducts its business under the spirit of integrity and regulation compliance. To ensure that concept of integrity operation is realized within the Company, the Company always places emphasis on colleague’s morality. Human Resource Center promotes the Company’s internal requirements on morality to new personnel upon their orientation phase, and requests them to sign “Service Agreement” and “Statement of Commitment” for the purpose of cultivating colleague’s sense of integrity. In the meantime, management are required to lead by example and comply with integrity principle to cultivate the Company’s integrity culture in a subtle manner.

Internally, INPAQ utilizes Human Resource Center as the responsible unit for promoting integrity operation policy, and establishes internal requirements of “Guidelines and Operation Procedures for the Company’s Integrity Operation Behavior”, “Moral Behavior Guidelines for Director and Manager” and “Internal Material Information and Management Operation for Insider Trading Prevention,” which were passed by Board of Directors Meeting resolutions. Integrity internal requirements are posted on the Company’s official website for stakeholders to review accordingly, and corresponding contact windows are established to allow stakeholders to reflect their opinions. In the event that colleagues have doubts over the Company’s integrity internal requirements, they can visit official website to check on related information, or check with Human Resource Center through diversified channels of email, telephone, and so on.

In the meantime, INPAQ established diversified report channels. Stakeholders may file report through stakeholder zone on the Company’s official website, General Manager’s mailbox or audit mailbox. Accordingly, Audit Office will have designated personnel investigate these reports. Informant basically needs to provide his/her name in the report together with related contents of reported incident, including but not limited to informant’s name and basic contents and evidences of time, location and contents of reported incident. In the event that an anonymous informant has already submitted specific related facts and evidences, Audit Office responsible person will contact subsequent investigation accordingly. Under circumstances that there are interests, or relationship that may influence handling of case, existed between responsible personnel and informant or reported individual, the responsible personnel shall actively report this and recuse himself/herself from the investigation and allow other personnel to conduct investigation accordingly. Investigation shall be conducted fairly in accordance with requirements. Confidentiality shall be maintained and informant’s identity shall not be disclosed. INPAQ also commits itself to protecting informant from being treated inappropriately from filing report.

In terms of business interaction, INPAQ colleagues shall explain the Company’s integrity operation policy and related requirements to transaction counter party during execution of business, and shall specifically deny to directly or indirectly provide, commit to, request or receive illegitimate interests of any forms or names. In the meantime, colleagues shall pay attention to avoid business transactions with agents, suppliers, clients or other business transaction counterparties involved in non-integrity behavior. In the event that business transaction or collaboration counterparties are found to be involved in non-integrity behavior, assessment shall be then conducted to verify if these parties shall be listed as parties denied of business transaction for the purpose of realizing the Company’s integrity operation policy. Lastly, INPAQ shall have a comprehensive understanding of counterparty’s integrity operation situations when entering agreement with transaction counterparty, and terms of complying with INPAQ’s integrity operation policy shall be included in agreement articles between the transacting parties. When entering an agreement, colleagues shall do their best to include specific articles in agreement. these articles shall prescribe that in the event of one party’s, included but not limited, violation of counterparty’s agreement terms of prohibition on receiving commission, kickback or other illegitimate benefits, information of identity for personnel involved, measures of providing, committing, requesting or receiving as well as amount or other benefits received shall be advised to counterparty, and related evidences shall be provided for collaboration with counterparty’s investigation.

In the event of damage incurred as a result of this, one party shall therefore be entitled to request compensation of certain percentage of agreement amount from counterparty, and is entitled to deduct compensation amount from payable agreement amount. In the event of non-integrity behavior from either party during business activities, counterparty shall therefore be entitled to terminate or cancel agreement unconditionally.

To embed the concept of morality and integrity deeply in the process of colleague’s execution of business, Human Resource Center is planning to implement on-line integrity training courses to colleagues in the future. There will be regular arrangement to invite senior management to promote importance of corporate integrity culture to colleagues during meetings. In the meantime, this center will verify if prevention measures, which are established by management to inspect and assess implementation of integrity operation, are operated effectively, and will also conduct compliance assessment over related business process. Each year, this center reports execution result to Board of Directors Meeting. Audit Office will then supervise and inspect the Company’s comprehensive execution of integrity, and report to Board of Directors Meeting when needed.

| Integrity Course                     |  |  | Integrity Commitment Statistics \ Category |  |
|--------------------------------------|--|--|--------------------------------------------|--|
| Session Participants                 |  |  | New Employees                              |  |
| Training Hours                       |  |  | Total Headcount                            |  |
| RBA Orientation Course for New Hires |  |  | 141                                        |  |
|                                      |  |  | Signees                                    |  |
|                                      |  |  | 141                                        |  |
|                                      |  |  | Signing Rate                               |  |
|                                      |  |  | 100%                                       |  |

In accordance with the company’s “Guidelines and Operation Procedures for Integrity and Ethical Conduct,” internal and external parties are encouraged to report any dishonest or improper behavior.

The company provides a designated email address for such reports. Please include your real name, a description of the incident, supporting evidence, and contact information. Reports can be submitted through the following channels:

Reporting Email: [audit@passivecomponent.com](mailto:audit@passivecomponent.com)  
Phone: +886-928-888-615 (Taiwan) / +86-185-6617-1998 (China)

| Diversified Report Channels | Contact Points                       | Number of Cases Accepted for 2025 | Being Processed | Case Closed |
|-----------------------------|--------------------------------------|-----------------------------------|-----------------|-------------|
| Company Official Website    | Business / Finance / Human Resources | 0                                 | 0               | 0           |
| Audit Mail Box              | Audit                                | 0                                 | 0               | 0           |
| General Manager Mail Box    | Audit                                | 9                                 | 9               | 9           |

## 3.2 Risk Management

INPAQ utilizes respective responsible departments as the core for its risk management structure in conducting related risk assessment operations. Based on possibility of risk occurrence and estimated impact to INPAQ, risk response will be executed on specific high risk items to ensure achievement of the Company's purpose of sustainable operations.



INPAQ Risk Management Structure

| Risk Items                        | Responsible Department                                                           | Items of Risk Business                                                                                                                                                                                                                                                                     |
|-----------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Strategy Risk                     | Chairman's Office                                                                | <ul style="list-style-type: none"> <li>Establishment of the Company's future operation policy</li> </ul>                                                                                                                                                                                   |
| Operation & Market Risk           | General Manager's Office<br>Department of Marketing<br>Respective BU Departments | <ul style="list-style-type: none"> <li>Based on the Company's strategies, implement product R&amp;D, production and sales, and is dedicated to production technology improvement, quality enhancement and cost reduction for the purpose of increasing the Company's profits</li> </ul>    |
| Finance & Liquidity Risk          | Finance & Accounting Center                                                      | <ul style="list-style-type: none"> <li>Interest rate/exchange rate hedging, bank credit line management and relationship maintaining</li> </ul>                                                                                                                                            |
| Client Credit Risk                | Finance & Accounting Center                                                      | <ul style="list-style-type: none"> <li>Establishment and review of client's credit line, management and collection of account receivable</li> </ul>                                                                                                                                        |
| Legal Risk                        | Legal Office                                                                     | <ul style="list-style-type: none"> <li>Review agreement and company authorization and reduce corporate legal risks to protect the Company's tangible and intangible assets</li> </ul>                                                                                                      |
| Environment, Health & Safety Risk | Factory/ES Center                                                                | <ul style="list-style-type: none"> <li>Being focused on possible safety and health hazards as well as specific risk factors in work environment, and with safety and health policy as the core, health and safety management is realized and management performance is enhanced</li> </ul> |

INPAQ Risk Management Structure

| Risk Items                                                 | Responsible Department | Items of Risk Business                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Continued Increase in Greenhouse Gas Emission              |                        | <ul style="list-style-type: none"> <li>Under compliance with Energy Administration Act, energy saving from 2024 to 2028 will reach an annual average of 1% which ensures lowered energy consumption and reduction in greenhouse gas emission</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Continued Increase in Waste Water Discharge                |                        | <p>Respective factories implement water saving measures:</p> <ul style="list-style-type: none"> <li>Zhunant Plant: The automatic electroplating line conserves water by using an automatic flow control valve to regulate water usage, saving approximately 30 tons of water per month</li> <li>Wuxi Plant: As production lines and energy consumption continue to expand, a wastewater recycling solution has been implemented to actively reduce wastewater discharge and increase reuse. This initiative can save approximately 6% of annual wastewater discharge</li> </ul>                                                                                                                |
| Increase of Waste Disposal Amount / Lowered Recycling Rate |                        | <ul style="list-style-type: none"> <li>Continuously Promote Waste Reduction</li> <li>The Zhunant Plant continues operating its solvent recovery machine, reducing hazardous industrial waste by approximately 5.258 metric tons annually.</li> <li>Solvent recovery at the Wuxi Plant remains ongoing, achieving an annual reduction of approximately 6.24 metric tons.</li> </ul>                                                                                                                                                                                                                                                                                                             |
| Shortage of Water, Shortage of Electricity                 |                        | <ul style="list-style-type: none"> <li>Shortage of Water :<br/>Zhunant Plant: 800-ton water reservoir (2-day supply); supplemented by outsourced water tankers if insufficient.<br/>Wuxi Plant: 1,000-ton water reservoir (7-day supply); supplemented by outsourced water tankers if insufficient.</li> <li>Shortage of Electricity :<br/>Zhunant Plant : Two generators in the factory can be utilized to temporarily supply power to some areas<br/>Wuxi Plant : In the event of a main power outage, backup circuits can temporarily supply power to certain areas<br/>Suzhou Factory : Two generators in the factory can be utilized to temporarily supply power to some areas</li> </ul> |
| Violation of Environmental Protection Laws                 |                        | <ul style="list-style-type: none"> <li>Risks of violating environmental protection laws are mitigated through monthly self-check and annual external audit</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |



Sustainable  
Environment



| Risk Category                                                                                                | Explanation of Risks                    | Risk Management Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Employee Caring         | Occurrence of Occupational Disaster     | <ul style="list-style-type: none"> <li>Internal investigation will be conducted immediately and improvement will be made in the event of occupational disaster occurrence</li> <li>Emergency response plans and measures are actively implemented</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                                                                                              | Long Working Hours                      | <ul style="list-style-type: none"> <li>Prevention of diseases from irregular workload is implemented continuously. Regular investigation on employees is conducted to verify if situations of overwork exist, and adjustment on workload is conducted in accordance with diagnosis result from occupational doctors.</li> <li>Current manpower allocation is reviewed and more employees will be recruited to share workload</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                              | Personnel Turnover Risk                 | <ul style="list-style-type: none"> <li>The Company provides market-competitive compensation and benefits, cares for employees in a timely manner, understands colleague's opinions on INPAQ and strikes a balance between corporate operation costs and enhancement of employee's team cohesiveness towards the Company</li> <li>Automatic equipment is increased to lower the needs for labor and enhance efficiency. International division of labor is best utilized to lower production costs as well as to supply local clients in real time</li> </ul>                                                                                                                                                                                                                                                                                                                                                         |
| <br>Operation Performance | Decreased Competitiveness in the Market | <ul style="list-style-type: none"> <li>The Company enhances R&amp;D capability and production capability, develops differential products, expands comprehensive product lines, increases product stability, establishes reliable partner relationship with clients, expands product market share and widens the gap with competitors</li> <li>The Company expands its economies of scales, lowers costs and aggressively introduces automatic production equipment</li> <li>Enhancement of quality standards together with introduction of meticulous tests and inspections allow the Company to penetrate into international major players' market</li> </ul>                                                                                                                                                                                                                                                       |
|                                                                                                              | Occurrence of Data Security Incident    | <ul style="list-style-type: none"> <li>Technical Testing and Defense: Annually perform security testing, cybersecurity health checks, social engineering drills, and cybersecurity incident response drills to validate the effectiveness of protection mechanisms.</li> <li>Response and Talent Cultivation: Strengthen cybersecurity awareness among all employees and implement annual training (at least 2 hours per person annually). For dedicated cybersecurity personnel, continuously enhance incident response capabilities and professional certification acquisition to ensure immediate threat detection and block.</li> <li>Policy Advocacy and Governance: Regularly announce cybersecurity policies and implement top management oversight mechanisms, reporting a summary of annual cybersecurity risk status and implementation results to the Board of Directors at least once a year.</li> </ul> |

| Risk Category                                                                                                | Explanation of Risks                                        | Risk Management Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Operation Performance | Customer Complaint                                          | <ul style="list-style-type: none"> <li>Acquisition of client's feedback related to product and service (including HSF feedback)</li> <li>Establishment of specific requirements (including HSF requirements) for emergency actions including mechanisms for production emergency incidents, negligent shipment of unqualified products and product recall</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                                                                                              | Increase in Raw Material Price / Disruption of Supply Chain | <ul style="list-style-type: none"> <li>Establishing Strategic Supplier Partnerships: Ensure the stability of the existing supply system and long-term source availability through frequent technical exchanges and demand forecast sharing.</li> <li>R&amp;D actively collaborates closely with academic institutions to develop new materials and optimize alternative formulations, reducing reliance on high-cost raw materials and mitigating cost impacts.</li> <li>Gradual Introduction of Alternative Development: R&amp;D and technical teams implement supplier diversification strategies during the development stage, conducting rigorous evaluations on new material sources to avoid specific supplier monopolies.</li> <li>Flexible Logistics and Inventory Management: Combining demand forecasts, plants establish safety stock mechanisms for raw materials with long lead times and high risks, ensuring operational flexibility and reducing supply chain disruption risks during market imbalances.</li> <li>Conduct annual on-site audits for key suppliers based on EHS management and the RBA (Responsible Business Alliance) Code of Conduct Evaluation Form.</li> <li>Upon initial collaboration with INPAQ, suppliers must sign the "Environmental Hazardous Substance Non-Use Declaration" and the "EHS Communication Record Form" to ensure raw material suppliers refrain from using restricted hazardous substances under REACH and RoHS, while also complying with requirements such as banning conflict minerals and adhering to environmental and OSH regulations.</li> </ul> |
|                                                                                                              | R&D Bottleneck                                              | <ul style="list-style-type: none"> <li>The Company exerts in-depth understanding and mastering of client and end user's needs, and accelerates its pace on developing technologies for product materials, production process and product application for the purpose of responding to external environment's fast changes with its profound technology strength</li> <li>The Company promotes smart manufacturing and utilizes Internet of Things and big data analysis to enhance efficiency and lower costs</li> <li>The Company watches closely and masters changes and dynamics of competitors, market, industry and clients for the purpose of speedy response and references for directions of production, technology and product development</li> <li>High value/quality products are developed and customer service is enhanced for the purpose of transforming from a manufacturing company to a manufacturing and service company</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

## 3.3 Climate Change Response Strategies

In recent years, global climate change has continued to intensify, with its impacts becoming increasingly prominent. According to the latest report by the World Meteorological Organization (WMO), 2024 was confirmed as the warmest year on record, with the global average surface temperature rising approximately 1.55°C above pre-industrial levels (1850–1900), highly likely crossing the critical threshold of 1.5°C for the first time.

In addition, the World Economic Forum (WEF) pointed out in the Global Risks Report 2024 that environment-related risks—including extreme weather, critical changes to Earth systems, ecosystem collapse, natural resource shortages, and pollution—have become among the most impactful long-term global risks currently and for the decade ahead.

Under this trend, starting in 2025, the Sustainability Committee has systematically identified and evaluated climate-related risks and opportunities annually following the Task Force on Climate-related Financial Disclosures (TCFD) framework. Referencing analyses from international research institutions and domestic/foreign corporate disclosure practices, the Company focuses on three primary risks: "GHG Management and Carbon Fee Compliance," "Increased Raw Material Costs," and "Increased Severity of Extreme Weather Events Such as Typhoons and Floods," alongside two key opportunities: "Use of More Efficient Transport Equipment" and "Use of High-Efficiency Production Equipment," while conducting quantitative assessments of their financial impacts.

Concurrently, the Company formulates corresponding measures across four key pillars: Governance, Strategy, Risk Management, and Metrics & Targets, continuously strengthening climate resilience to mitigate potential operational and financial impacts from climate change.

Facing clear global warming trends and rapidly shifting risk structures, passive corporate compliance is no longer sufficient to address future challenges. Only through forward-looking strategies, strategic transformation, robust governance mechanisms, and quantitative management can a company capitalize on opportunities amid operational, financial, and reputational risks brought by climate change to achieve steady and sustainable development.

### 3.3.1 Sustainability and Climate Governance

#### Role of the Governance Body and Management in Climate-Related Risk and Opportunity Governance

The Board of Directors of the Group consists of 7 members, including 3 independent directors (accounting for 43% of total board seats), with the Chairman serving as the Chair. The Board oversees the consolidated entity's climate-related risks and opportunities, with responsibilities encompassing the evaluation of climate change impacts on the Group's business model, as well as ensuring and enhancing the operation and effectiveness of the Group's climate risk management mechanisms.

#### Governance and Management Structure for Climate-Related Risks and Opportunities

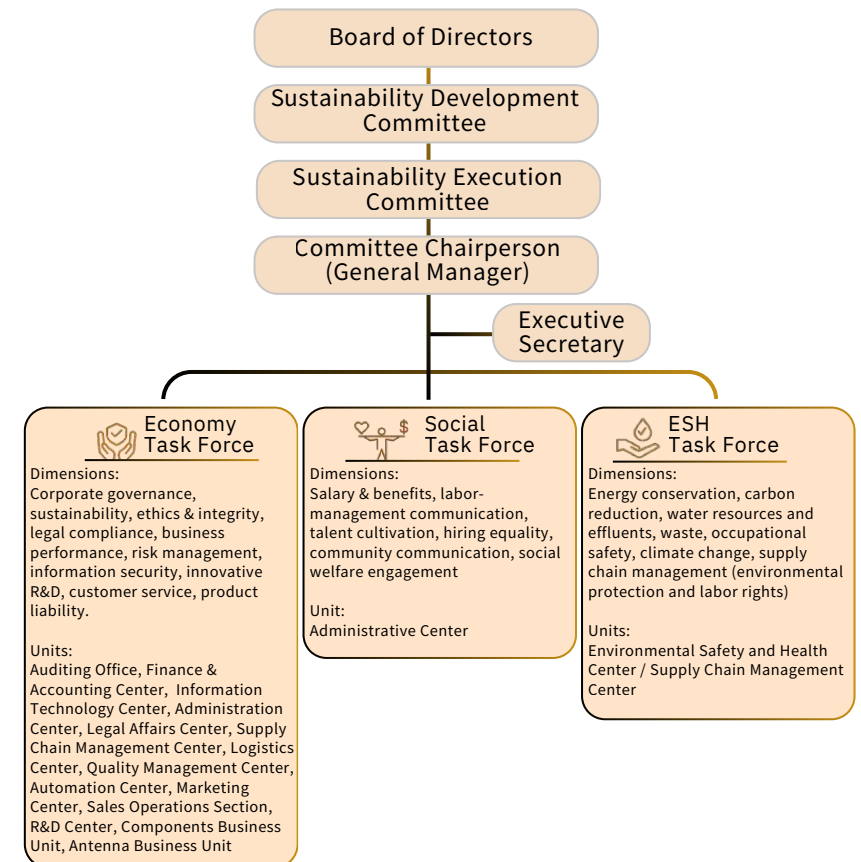
Amid the accelerated net-zero transition across global supply chains, INPAQ deeply recognizes the profound impacts of climate change on corporate operations, supply chain stability, and market competitiveness. The Company confronts climate challenges with a prudent and responsible attitude, committing to balancing corporate growth with environmental sustainability and social value through a robust governance framework and concrete actions. To strengthen climate governance and sustainability management efficiency, INPAQ established the Sustainability Committee under the Board of Directors, chaired by an independent director, responsible for orchestrating the management and execution of corporate governance, environmental protection, climate change, and labor rights issues. The Committee reports directly to the Board on climate governance planning and results, ensuring alignment between corporate strategy and sustainability targets.

The Board and the Sustainability Committee convene regular annual meetings to review and report on ESG and climate-related performance, impact evaluations, and progress toward sustainability targets, continuously refining strategies per Board guidance. The Board oversees the overarching climate governance framework and strategies, ensuring climate risks and opportunities are incorporated into corporate decision-making to build resilience and long-term competitiveness.

Recognizing the critical importance of climate issues in global sustainable development, INPAQ references international initiatives and the Task Force on Climate-related Financial Disclosures (TCFD) framework to establish climate risk and opportunity identification, target setting, and management mechanisms. Under the Sustainability Committee, the Sustainability Execution Committee is tasked with revising sustainability policies and procedures, driving action plans, assessing implementation outcomes, and publishing annual sustainability reports to embed climate action into corporate culture.

Through this comprehensive climate governance system, INPAQ deepens climate management and sustainable practices, striving to balance stable operations with low-carbon transition toward a sustainable future that fulfills both business development and environmental responsibilities.

#### Climate Governance Organizational Structure



Description of Climate Governance Organizational Structure

| Organization                       | Governance / Oversight Responsibilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board of Directors                 | Oversee INPAQ's overall climate-related risk and opportunity management, and annually verify the achievement of climate-related targets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Sustainability Committee           | Chaired by Director Po-Wei Chu, the Committee oversees the strategic direction and execution of the Company's climate governance and sustainable development. It is responsible for supervising functional units in formulating climate governance and sustainability plans, periodically tracking and evaluating project progress and performance, and annually reporting execution status and improvement plans to the Board to ensure alignment with overall corporate operational goals.                                                                                                                                                                                                     |
| Sustainability Execution Committee | The Sustainability Execution Committee is responsible for communicating material climate issues with internal and external stakeholders; identifying and categorizing related risks and opportunities; assessing their materiality; and formulating corporate strategies and response measures.<br>Transition Risks:<br>Policy and Legal Risks (GHG management and carbon fee compliance)<br>Market Risk (Rising raw material costs)<br>Physical Risks:<br>Acute Risk (Extreme weather events such as typhoons and floods)<br>Opportunities:<br>Resource Availability (Adoption of more efficient transport equipment)<br>Resource Efficiency (Adoption of high-efficiency production equipment) |

Trade-Offs in Climate-Related Risk and Opportunity Policies

When making decisions on major transactions, the Company's Board of Directors incorporates professional recommendations from the Sustainability Committee to include climate-related risks and opportunities within the scope of assessment. In addition to examining potential impacts of major transactions on business models, financial performance, and long-term strategies, the Board concurrently considers potential impacts and transition opportunities brought by climate change, ensuring the decision-making process balances corporate sustainability goals with comprehensive risk management. Through this mechanism, the Board strengthens the resilience of major investments and strategic actions against climate risks while capturing commercial opportunities arising from the net-zero transition.

Setting Climate-Related Risk and Opportunity Targets, and Linkage to Performance and Compensation Policies

To achieve the strategic goals of "Net-Zero Emissions and Low-Carbon Transition by 2050" and "Business Continuity and Sustainable Development," the Company has established concrete action targets under each strategic objective and further instituted corresponding metrics to enhance execution and management effectiveness. The Sustainability Committee conducts regular performance evaluation meetings to continuously track and oversee the progress of each target. Currently, the Company has not incorporated climate-related risk and opportunity key performance indicators (KPIs) into its remuneration system. However, the Group will continue to monitor global sustainability trends and best practices in corporate governance, carefully evaluating the feasibility of incorporating relevant metrics into remuneration mechanisms in the future to further strengthen the link between sustainable development and climate governance.

3.3.2 Strategy

The Company periodically reviews major long-term strategic targets every two years, incorporating climate-related risk and opportunity impacts into its corporate strategy and planning. INPAQ references TCFD climate-related scenario analysis, adopting quantitative and qualitative approaches to implement corresponding measures. INPAQ bases its climate issue analysis database on Shared Socioeconomic Pathways SSP1-2.6 and SSP5-8.5 from the IPCC Sixth Assessment Report (AR6) of the United Nations Intergovernmental Panel on Climate Change. The figure below presents global temperature rise projections over the next 200 years relative to the 1850–1900 baseline under these two scenarios. By simulating physical risks faced by INPAQ under the ideal scenario (SSP1-2.6) and the worst-case scenario (SSP5-8.5), the Company evaluates future operational impacts and potential financial implications to develop responsive management measures. Time horizons were defined during Sustainability Committee meetings, establishing "3–5 years" as short-term, "5–under 10 years" as medium-term, and "after 2030" as long-term, serving as the basis for climate risk and opportunity assessments. Climate risk categories comprise Transition Risks and Physical Risks, which are further divided into Policy & Legal, Technology, Market, and Reputation, as well as Acute and Chronic. Opportunities are categorized into five areas: Resource Efficiency, Energy Source, Products & Services, Markets, and Resilience.



### 3.3.3 Risk Management

INPAQ completed risk identification through the Sustainability Committee during TCFD discussion sessions, evaluating climate change factors provided by various units that could introduce transition risks, physical risks, and opportunities to operations. A total of three transition and physical risks and two potential key opportunities were identified.

#### Step 1

- The Sustainability Committee completes climate risk data collection
- Disclosure scope and climate risk assessment

#### Step 2

- Formulate the climate risk and opportunity item list

#### Step 3

- The Sustainability Committee conducts operational impact analyses of climate risks and opportunities
- Determine material risk items

#### Step 4

- Formulate response strategies and set targets for material risks

#### Step 5

- Annually review implementation strategies and target achievement outcomes via rolling management through the Sustainability Committee.

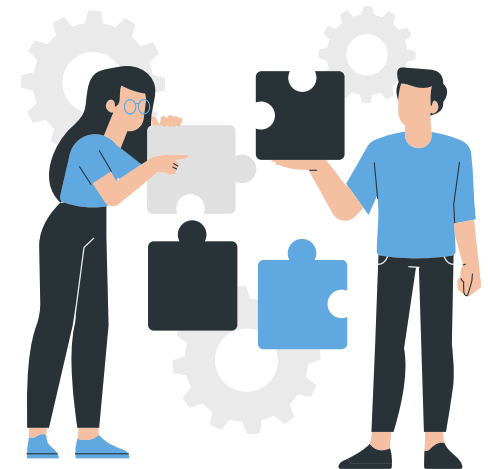
### Assessment Methodology for the Nature, Likelihood, and Impact Level of Climate-Related Risks and Opportunities

In assessing climate-related risks and opportunities, INPAQ considers their likelihood and impact severity, including evaluations of most likely scenarios and their current and anticipated (short-, medium-, and long-term) financial impacts on the Group.

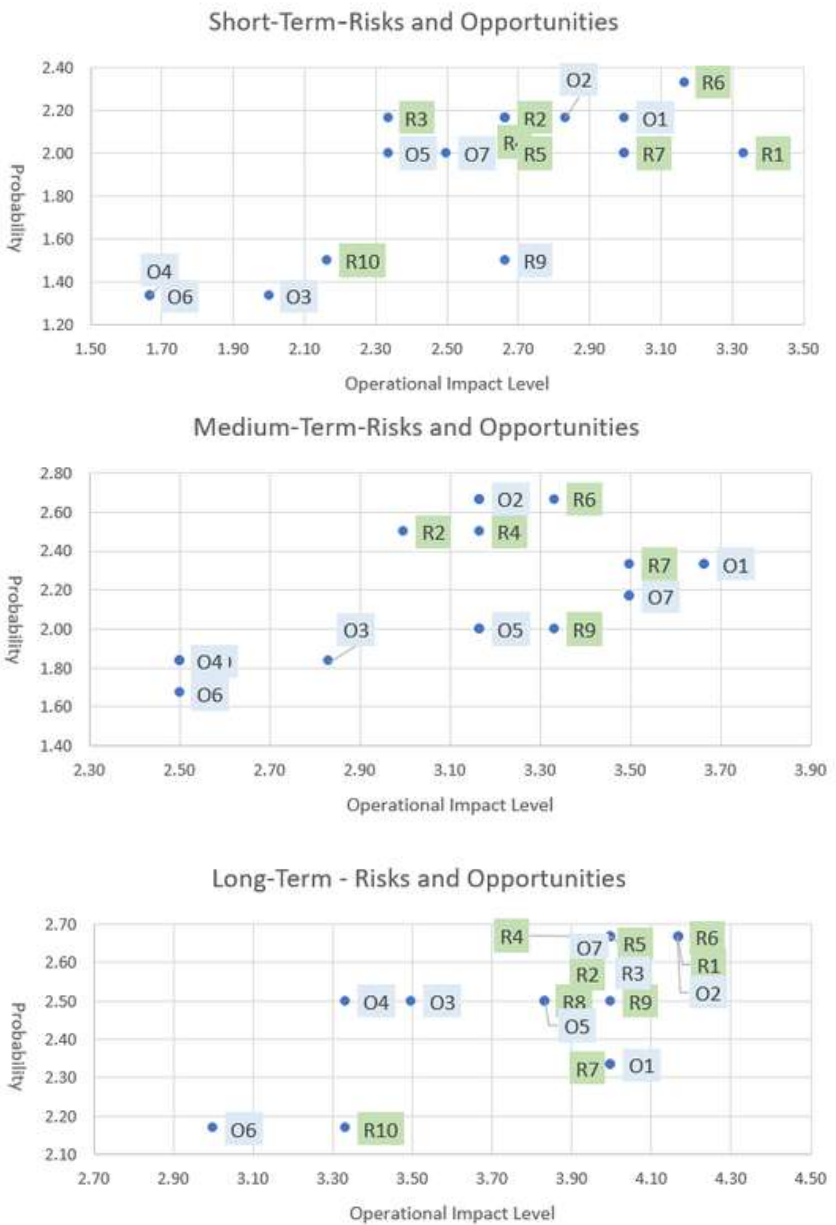
### Prioritization and Methodology for Climate-Related Risks and Opportunities

The Company has fully integrated its climate-related risk and opportunity identification and evaluation procedures into its existing enterprise risk management framework, prioritizing them alongside other operational risks and opportunities to ensure management consistency and integrity. Using "Probability (Y-axis)" and "Operational Impact (X-axis)" as core evaluation metrics, the Company assigns weights from 1 to 5 for quantitative assessment to complete rankings and map key risk and opportunity matrices, serving as the basis for executive decision-making and strategic execution.

Under this framework, the Company selected the top four to five ranked risk and opportunity issues across short-, medium-, and long-term horizons as key climate risks and key opportunities. Furthermore, given high global attention to climate issues and their potential long-term impacts on operations and industry growth, highly relevant topics not captured in the quantitative ranking—including extreme weather events such as typhoons and floods—were also incorporated into the disclosure scope.

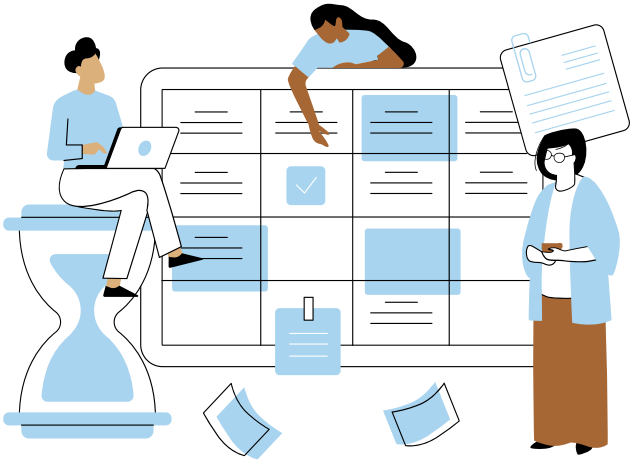


Below are the key climate-related risks and key opportunities extracted from the Company's matrix map.



Climate Risks and Opportunities Items

| No. | Risk Item                                                                     | No. | Opportunity Item                                               |
|-----|-------------------------------------------------------------------------------|-----|----------------------------------------------------------------|
| R1  | GHG Management and Carbon Fee Compliance                                      | O1  | Use of More Efficient Transport Equipment                      |
| R2  | Enhanced GHG Emissions Reporting Obligations                                  | O2  | Use of High-Efficiency Production Equipment                    |
| R3  | Mandates and Regulations on Existing Products/Services                        | O3  | Move to More Efficient Buildings                               |
| R4  | Substitution of Existing Products/Services with Low-Carbon Options            | O4  | Reduced Water Usage                                            |
| R5  | Shifts in Customer Behavior                                                   | O5  | Use of Low-Carbon Energy Sources                               |
| R6  | Increased Raw Material Costs                                                  | O6  | Participation in Carbon Trading Markets                        |
| R7  | Increased Severity of Extreme Weather Events Such as Typhoons and Floods      | O7  | Development and Innovation of Low-Carbon Products and Services |
| R8  | Changes in Precipitation Patterns and Extreme Variability in Weather Patterns |     |                                                                |





### 3.3.4 Response Strategies for Climate Risks/Opportunities

Climate-related risks and their potential impacts are diverse, dynamic, and long-term in nature, characterized by high uncertainty that makes quantitative ranking challenging. Therefore, to evaluate the scale of risks faced, INPAQ summarizes climate risks through Sustainability Committee meetings to formulate effective management strategies aimed at risk avoidance, mitigation, or transfer, while applying rolling management to continuously track strategy effectiveness and target achievement rates.

| Category         | Dimension              | Issue                                              | Risk / Opportunity Scenario                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Potential Financial Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Response Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------|------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transition Risks | Policy and Legal Risks | GHG Management and Carbon Fee Compliance           | <ul style="list-style-type: none"> <li>IEA WEO 2024 NZE 2050 Net Zero Emissions Scenario: Global goal of limiting temperature rise to no more than 1.5°C.</li> <li>According to the Climate Change Response Act, starting in 2025, annual GHG emissions of entities subject to carbon fees will be accounted for, with phased carbon fee payments enforced starting in 2026 based on emission volumes.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>Per the Regulations for Carbon Fee Collection announced by the Ministry of Environment in August 2024, Taiwan will pilot the carbon fee system starting in 2025, initially levying NT\$300 per metric ton on entities emitting over 25,000 metric tons annually, subject to review every two years. Assuming the regulated threshold drops to 10,000 metric tons and the fee rate increases to NT\$500 per metric ton by 2030, based on the Company's projected 2025 emissions of 13,876 metric tons, the annual carbon fee expense is estimated at approximately NT\$6.93 million.</li> </ul> | <ul style="list-style-type: none"> <li>Conduct GHG inventories, analyze current emissions status, and set reduction targets.</li> <li>Continuously promote green office practices and office energy conservation (replacing with LED energy-saving tubes, turning off power when idle, turning off lights during lunch hours, etc.).</li> <li>Continuously execute energy-saving initiatives (replacing old, energy-intensive equipment and upgrading to higher-efficiency equipment).</li> <li>Set carbon reduction targets to achieve an average annual carbon reduction of 1% from 2024 to 2028.</li> </ul>                                                                                |
|                  | Market                 | Increased Raw Material Costs                       | <ul style="list-style-type: none"> <li>Estimate technology demand under the SSP1-8.5 scenario, address international carbon tax regulations and raw material depletion risks, and drive future sustainability trends as the enterprise transitions toward low-carbon energy and alternative materials.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>Driven by global net-zero trends and carbon control policies, upstream raw material prices rise due to the internalization of carbon costs.</li> <li>International supply chains demand low-carbon materials and green procurement, which may lead to limited supply of raw materials that comply with environmental standards.</li> <li>Extreme climate and geopolitical shifts impact upstream and downstream supply chains and transportation, increasing costs and causing delivery delays or supply chain disruptions.</li> </ul>                                                         | <ul style="list-style-type: none"> <li>Establish diversified supply sources, evaluate alternative materials, reduce dependence on single suppliers, and diversify procurement risks.</li> <li>Form long-term partnerships or strategic alliances with key suppliers to stabilize pricing and supply.</li> <li>Continuously enhance process efficiency and yield rates to lower raw material consumption per unit, while driving in-house recycling mechanisms for manufacturing scrap.</li> </ul>                                                                                                                                                                                             |
| Physical Risks   | Acute Risk             | Extreme Weather Events Such as Typhoons and Floods | <ul style="list-style-type: none"> <li>Under climate change, extreme weather events expose company operating sites to natural disasters, causing operational disruptions and restoration costs.</li> <li>Under the SSP1-2.6 low-emission scenario: Taiwan's average annual total precipitation is projected to increase by approximately 12% and 16% in the medium and long terms, respectively; average annual maximum 1-day rainfall intensity is projected to increase by approximately 15.7% and 15.3%.</li> <li>Under the SSP5-8.5 very high-emission scenario: Taiwan's average annual total precipitation is projected to increase by approximately 15% and 31% in the medium and long terms, respectively; average annual maximum 1-day rainfall intensity is projected to increase by approximately 20% and 41.3%.</li> </ul> | <ul style="list-style-type: none"> <li>As extreme climate events become increasingly frequent and the occurrence of typhoons and torrential rains rises, widespread transportation disruptions may occur, impacting supply chain operations and customer interests, which is estimated to affect company revenues.</li> </ul>                                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>Establish climate risk assessment mechanisms to periodically review the risk level of operating sites impacted by extreme climate.</li> <li>Reinforce plant disaster prevention facilities (e.g., drainage systems, floodgates, equipment elevation) to mitigate flooding risks.</li> <li>Build backup mechanisms (e.g., backup power systems, critical equipment spare parts) to ensure business continuity.</li> <li>Plan diversified supply chains and alternative suppliers to reduce single-source disruption risks.</li> <li>Establish emergency response drill plans to ensure rapid operational recovery in the event of disasters.</li> </ul> |
| Opportunities    | Resource Efficiency    | Use of More Efficient Transport Equipment          | <ul style="list-style-type: none"> <li>Adopt high-efficiency transport equipment (Automated Guided Vehicles, AGVs) to reduce transport labor, energy consumption, and carbon emissions, thereby enhancing logistics efficiency.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>Introduce Automated Guided Vehicles (AGVs) to replace manual goods handling across 6 floors between two buildings.</li> <li>Automated transport operates 24/7 without human rest constraints, increasing carrying capacity and efficiency.</li> <li>Reduce empty loads and redundant transport, further lowering transport cost per product unit, with a long-term estimated reduction of 8 headcounts.</li> </ul>                                                                                                                                                                             | <ul style="list-style-type: none"> <li>Evaluate and gradually introduce high-efficiency transport equipment (Automated Guided Vehicles).</li> <li>Continuously monitor government low-carbon transport subsidy policies to reduce transition costs.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                  |                        | Use of High-Efficiency Production Equipment        | <ul style="list-style-type: none"> <li>Introduce high-efficiency production equipment (such as energy-saving machinery and automated equipment) to reduce energy use and process losses, enhancing overall resource efficiency.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>Introducing high-efficiency and automated production equipment can reduce energy use, estimated to cut electricity costs by approximately 5% to 15%.</li> <li>Through automated production, reliance on labor is reduced, estimated to lower production line labor costs by approximately 10% to 25%.</li> <li>Improve product yield rates and process stability, reducing defective items and scrap losses, thereby lowering raw material cost expenditures.</li> </ul>                                                                                                                       | <ul style="list-style-type: none"> <li>Periodically inventory and improve equipment energy efficiency, replacing old, energy-intensive equipment.</li> <li>Strengthen process optimization and yield management to minimize energy and raw material waste.</li> <li>Set energy use and carbon reduction targets, incorporating them into performance management mechanisms.</li> <li>Leverage government energy-saving subsidies and industrial upgrading resources to lower equipment investment costs.</li> </ul>                                                                                                                                                                           |



### 3.3.5 Metrics and Targets

To mitigate the impacts of operational activities on the surrounding environment, the Company continuously promotes energy saving, carbon reduction, water resource management, and waste reduction initiatives, aiming to effectively improve resource efficiency and advance toward sustainable development goals.

#### GHG Management Targets and Timeline

To implement climate change governance, the Group aligns with domestic and international carbon reduction requirements and corporate sustainability trends, completing the following plans:

2026: Complete GHG inventory operations (including Scope 1, Scope 2, and relevant Scope 3 emission categories) and third-party GHG verification to ensure credibility and transparency of inventory results.

#### Baseline Year and Reduction Target Setting

The Company sets 2024 as the common baseline year for environmental performance improvement and establishes quantitative reduction targets for the following key environmental metrics:

Scope 1 and Scope 2 GHG Emissions: An average annual carbon reduction of 1% starting from 2024.

- Short-Term Target: Achieve an average annual carbon reduction of 1% from 2024 to 2028.
- Medium-Term Target: Achieve a cumulative carbon reduction of 10% by 2030.
- Long-Term Target: Align with the global trend of Net-Zero Emissions by 2050, planning to meet international trends prior to 2050.



## 3.4 Regulatory Compliance

Regulatory compliance is the foundation of corporate operations. In addition to promoting internal integrity rules and requesting new hires to sign Service Agreements and Commitment Declarations upon onboarding, INPAQ recognizes the vast scope of laws and regulations. Various departments stay informed of regulatory amendments in a timely manner through interactions with government agencies or media reports, subsequently conducting internal and external training for departmental staff to ensure corporate operations align with all relevant regulations.

First, regarding corporate governance, INPAQ has established Functional Committees to oversee financial operations and internal control systems. The Company has adopted the "Corporate Governance Best Practice Principles" and "Rules for Performance Evaluation of the Board of Directors" to encourage active Board participation in major decision-making. Simultaneously, a Corporate Governance Officer has been appointed to assist Board operations and provide professional advice, strengthening Board functions. Moving forward, INPAQ will continue to follow Corporate Governance Evaluations and Corporate Governance Best Practice Principles, committing to enhancing regulatory compliance awareness among all employees.

Second, regarding personnel management, INPAQ formulates relevant internal integrity rules and repeatedly emphasizes integrity and honesty as core corporate values. Through a series of regulatory formulations, execution, self-assessments, accessible whistleblowing channels, and whistleblower protection mechanisms, the Company builds a robust compliance firewall. Management leads by example, requiring every employee to ensure that business conduct complies with laws, corporate policies, and internal rules, reviewing compliance through annual internal control self-assessments and internal audits. Guidelines are established for employees to follow in business operations, requiring all personnel across group companies—regardless of position, rank, or location—to strictly adhere to the "Ethical Corporate Management Best Practice Principles and Operating Procedures" and the "Code of Ethical Conduct for Directors and Executive Officers." The content covers workplace standards, equal opportunity, confidentiality clauses, prohibition of part-time employment, avoidance of conflicts of interest, giving or receiving gifts and business etiquette, respect for employees and customers, whistleblowing, protection, and immunity, aiming to earn public trust, enhance corporate image, and ensure sustainable business growth. To prevent and avoid penalties arising from unfair competition or antitrust violations, relevant codes of conduct have been established as guidelines for management and employees during commercial activities, mitigating legal risks. By participating in industry competition under principles of integrity and fairness, INPAQ fosters a compliance-oriented corporate culture and establishes a trustworthy and respected corporate reputation.

Furthermore, regarding employee training, to enhance business ethics and compliance awareness, the Legal Affairs Center collaborates with responsible departments based on laws and internal rules to regularly conduct training on relevant regulations for employees across different departments and ranks. Tailored training content is provided according to job responsibilities, including new hire orientation, in-person courses, departmental briefings, and external training. Compliance guidelines are also made available via plant posters and the corporate intranet, ensuring employees can access compliance information at all times.

A major violation incident refers to a significant non-compliance event by the Company with relevant laws, regulations, or standards in Environmental, Social, and Governance (ESG) aspects that carries substantial impact, potentially resulting in corporate reputational damage, financial loss, or harm to society or the environment.

**Note: Major legal and regulatory violation incidents are defined as those involving amounts of NT\$1 million or more.**

### 3.4 Regulatory Compliance

| Regulatory Training Course Title                                                                                        | Session Participants | Training Hours |
|-------------------------------------------------------------------------------------------------------------------------|----------------------|----------------|
| Global Trend Analysis: Risks and Opportunities                                                                          | 1                    | 3              |
| International Trends and Experience Sharing on Ethical Corporate Management and Senior Executive Accountability Systems | 1                    | 3              |
| Continuing Education for Corporate Governance Officer                                                                   | 1                    | 12             |
| Continuing Education for Accounting Officers                                                                            | 2                    | 24             |
| Orientation Training Workshop for Newly Appointed Internal Auditors of Enterprises                                      | 1                    | 18             |

#### Management Mechanism



Corporate Governance Aspect

- Establish Functional Committees and a Corporate Governance Officer to strengthen Board functions.
- Formulate the "Ethical Corporate Management Best Practice Principles and Operating Procedures" and "Code of Ethical Conduct for Directors and Executive Officers" to enforce ethical management and prevent any conduct violating business ethics, avoiding actions harmful to the interests of the Company and shareholders.
- Formulate "Internal Material Information and Insider Trading Prevention Management Procedures" to establish a sound mechanism for handling and disclosing material internal information, preventing improper leakage and ensuring consistency and accuracy of INPAQ's external information releases.

| Total Number of Legal Violation Incidents in the Current Year: 3                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                     |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reason for Legal Violation in the Current Year                                                                                                                                                                                                                                                                                                                                                                                                                           | Article of Regulatory Violation                                                                                                                                                                                     | Nature / Penalty Content | Subsequent Improvement Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Employed an Indonesian foreign student to work from July 2, 2021, to July 22, 2022. As foreign students employed to work for others must apply for work permits from the Ministry of Labor, inspection by the Ministry revealed no record of a work permit issued by the Ministry for the period from July 1, 2022, to July 22, 2022.                                                                                                                                    | Article 57, Subparagraph 1 of the Employment Service Act                                                                                                                                                            | Fine / NT\$150 thousand  | 1. Re-inventory the "Work Permits," "Alien Resident Certificates (ARC)," and "Passports" of foreign students currently working at INPAQ, retaining "Work Permits" on file for inspection.<br>2. Establish digital profiles to manage information such as work permit validity periods, ARC expiration dates, and passport expiration dates for currently employed foreign students.<br>3. Proactively send email notifications to managers two months prior to the expiration of a foreign student's work permit, reminding them to apply for an extension, and continue sending monthly notifications until the application is completed.<br>4. Enforce the control principle of "No Work Permit, No Employment" to thoroughly eliminate illegal employment risks arising from unapproved work and prevent administrative fines. |
| An employee in the Equipment Department accidentally suffered a hand crush injury while adjusting and calibrating an automatic sorting machine on June 28, 2025.                                                                                                                                                                                                                                                                                                         | Article 6, Paragraph 1 and Article 43, Subparagraph 2 of the Occupational Safety and Health Act                                                                                                                     | Fine / NT\$60 thousand   | 1. Modify the program logic for machine safety devices.<br>2. Identify risks in current protective cover design and improve shielding positioning.<br>3. Install safety light curtains and adjust detection range.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Fines were imposed by the Labor Inspection Office upon discovering three uncorrected deficiencies during inspection<br>1. Lack of execution records or documentation regarding the prevention of unlawful infringement against workers.<br>2. Safety and health work rules were established but not submitted for approval by the Labor Inspection Office.<br>3. Hazardous chemicals were used without preparing a hazardous chemical inventory in the statutory format. | 1. Article 6, Paragraph 2 of the Occupational Safety and Health Act<br>2. Article 34, Paragraph 1 of the Occupational Safety and Health Act<br>3. Article 10, Paragraph 1 of the Occupational Safety and Health Act | Fine / NT\$90 thousand   | 1. Execution meeting minutes and documentation are in place, with actual cases processed through the full procedure.<br>2. Re-formulated and submitted to the Labor Inspection Office for approval.<br>3. Re-created inventories and statutory format labeling, affixing them at hazardous goods storage areas.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## 3.5 Operational Performance

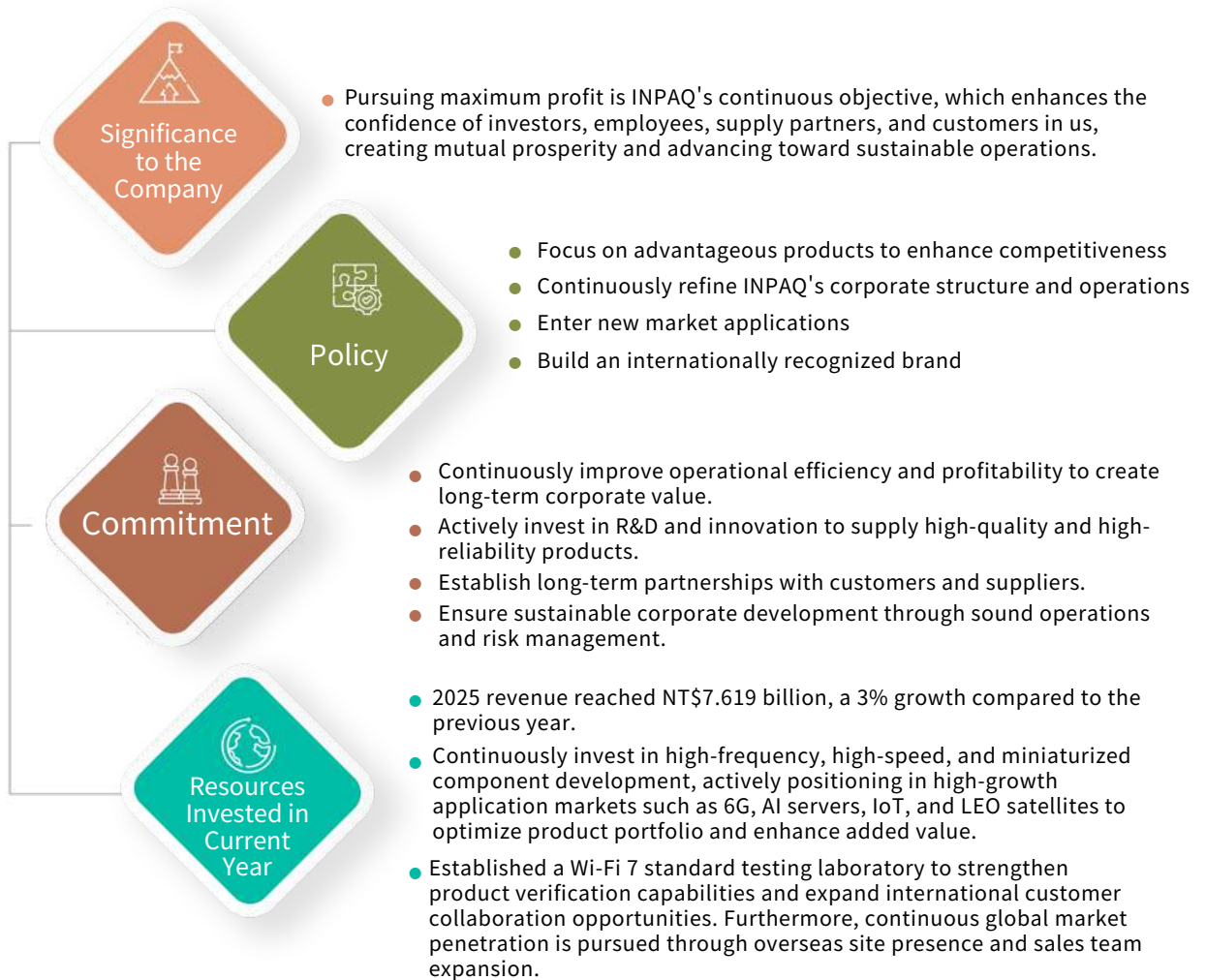
INPAQ achieved full-year revenue of NT\$7.619 billion in 2025, a 3% growth year-over-year, while operating profit was NT\$705 million, a 26% decline year-over-year. Despite global economic challenges and geopolitical headwinds, INPAQ achieved solid performance through technological innovation, differentiated competitive strategies, and the dedicated efforts of all employees.

INPAQ currently operates across four major product lines: protection components, high-frequency components, power inductors, and antennas. Looking ahead to 2026, the company will continue to expand product applications—including 6G, AI switches, the Internet of Things (IoT), low-earth orbit satellites, and the emerging low-altitude economy—all of which are high-growth markets. With efficient supply chain management and automated production lines, INPAQ remains at the forefront of diverse applications. In addition, INPAQ invested in the construction of a Wi-Fi 7 standard testing laboratory in 2025, successfully establishing Taiwan's first complete facility that complies with the IEEE 802.11be standard. This significantly enhances the company's competitiveness in the global wireless technology market. Beyond Taiwan, Suzhou, and Wuxi, INPAQ also plans to establish new sites in Japan and Malaysia to better serve customer needs.

### INPAQ's Advantages

- Good Management Team and Finance Structure
- Excellent Technology R&D Capability, Strong Product Competitiveness
- Clear Positioning with Differential Products
- Possession of Excellent Manufacturing Technologies with High Demand on Product Quality
- Comprehensive Sales and International Division of Labor System
- Expanded Component Enterprises in the Group

### Material Topic: Operational Performance



## Short-Term Targets

- Build thin-film mass production technology, continuously develop high-speed protection components required for customers' future products, and establish partnerships with customers to co-develop components required for future system products.
- Continuously secure orders from major domestic and international manufacturers of laptops, tablets, motherboards, mobile phones, automobiles, and the 3C industry, while pursuing OEM opportunities with major international brands to expand overall market share; actively cultivate the marketing capabilities of distributors and agents to assist in expanding domestic and international markets through their channels.
- Develop next-generation high-frequency ESD protection components and miniaturization R&D to expand INPAQ's voltage protection component product line; leverage existing GPS planar, GSM, Bluetooth, and FM chip antennas as a foundation to develop Wi-Fi, UWB, WiMAX, DVB, and composite single/dual/multi-frequency antennas.
- Construct competitive mass production capabilities to meet market and customer demands.

## Medium to Long-Term Targets

- Align with international sales strategies by actively recruiting and cultivating professional sales talent to enhance overseas marketing capabilities.
- Actively develop multifunctional EMI and ESD protection components, improving product performance and simplifying designs to meet future trends of continuously increasing data transmission speeds and capacities.
- Strengthen R&D capabilities to rapidly develop antennas/components per customer needs, building long-term partnerships with clients.
- Continuously invest to support ongoing growth across end applications, expanding into automotive electronics, IoT, IoV, and smart home markets.



Responsible Department /  
Grievance Mechanism



Evaluation Mechanism / Results

Responsible Department: Spokesperson  
Tel: +886-37-585-555  
Email: [gary.tseng@inpaq.com.tw](mailto:gary.tseng@inpaq.com.tw)

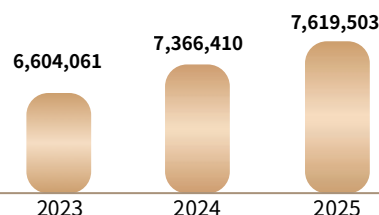
2025 revenue increased by 3%  
compared to the previous year.

## Direct Economic Value Generated, Distributed and Retained by the Company

Unit: NTD in Thousands

### Direct Economic Value Generated

#### Operating Revenues

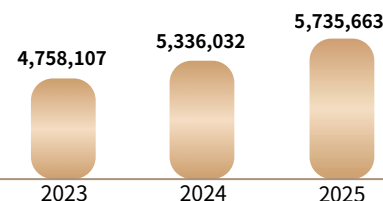


## Direct Economic Value Generated, Distributed and Retained by the Company

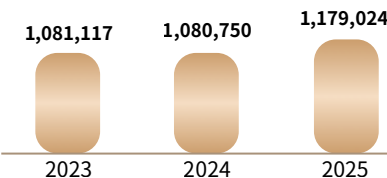
Unit: NTD in Thousands

### Economic Value Distributed

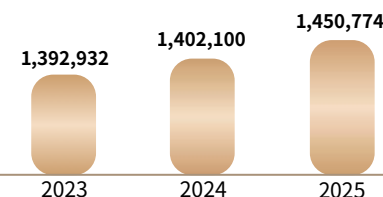
#### Operating Costs



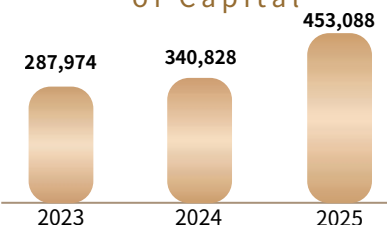
#### Operating Expenses



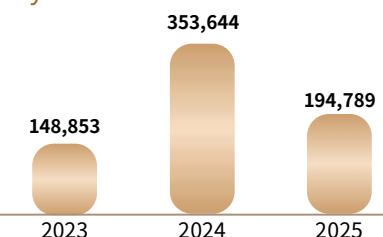
#### Employee Wages and Benefits



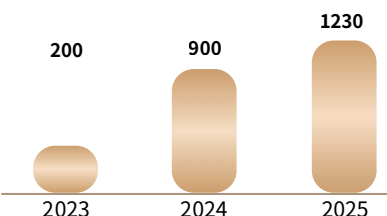
#### Payments to Providers of Capital



#### Payments to Governments



#### Community Investments

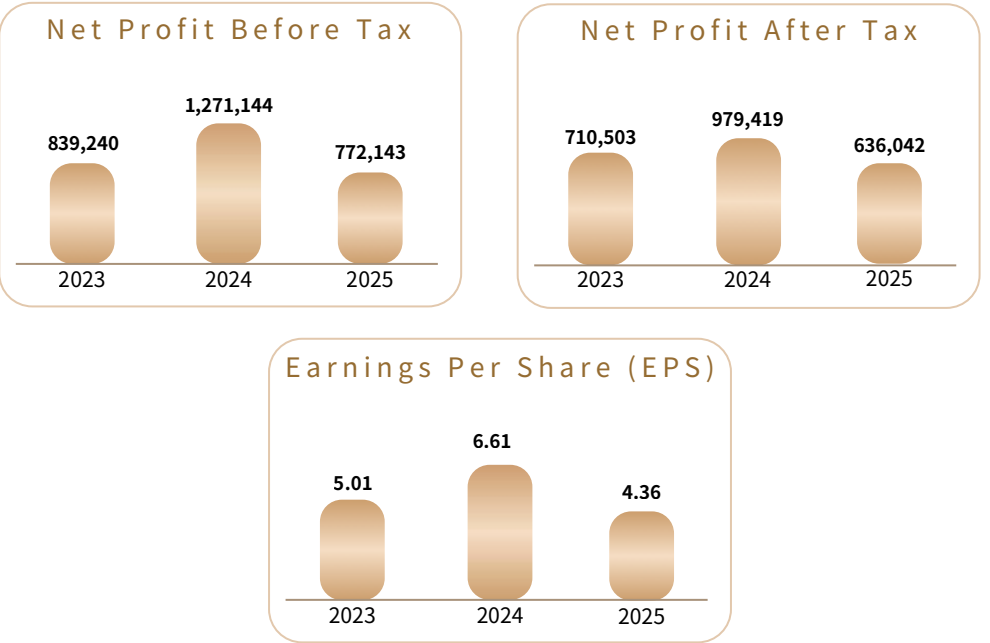


Note • Payments to governments include all taxes and fines paid, comprising business tax, income tax, and property tax.

Direct Economic Value Generated, Distributed and Retained by the Company

Economic Value Retained

Unit: NTD in Thousands



Direct Economic Value Generated, Distributed and Retained by the Company

Financial Assistance Received from Government

| Item / Region                                           | 2023    |        | 2024    |        | 2025    |         |
|---------------------------------------------------------|---------|--------|---------|--------|---------|---------|
|                                                         | Taiwan  | China  | Taiwan  | China  | Taiwan  | China   |
| Tax Relief and Tax Credits                              | 150     | —      | 50      | —      | 300     | —       |
| Subsidies                                               | 8       | 217    | 1       | 1      | —       | 3,546   |
| Investment Grants                                       | 3       | 563    | 3       | —      | 2       | —       |
| R&D Grants and Other Related Types of Grants            | 401     | 1,036  | 123     | 1      | 302     | 3,546   |
| Incentives                                              | 54,163  | 86,248 | 20,648  | 96,800 | 40,836  | 102,389 |
| Royalty Holidays                                        | 11      | 5,100  | —       | 4,339  | 150     | 3,477   |
| Financial Assistance from Export Credit Agencies (ECAs) | —       | 217    | —       | 1,812  | —       | —       |
| Financial Incentives                                    | —       | 55     | —       | 90     | —       | 421     |
| Other:                                                  | —       | —      | —       | 225    | —       | —       |
| Total                                                   | 148,172 |        | 124,092 |        | 154,970 |         |

Note 1: During the reporting period, no government entities held shares in the Company.

3.5 Products & Services

With material development, component design and manufacturing process integration as its core technologies and based on client’s application and direction for future component development, INPAQ develops and manufactures critical components of system protection components, high frequency antenna, power inductor and radio frequency components, and is dedicated to establishing innovative technologies and patents for the purpose of becoming world class leading company in the field of protection component and antenna module. Technology platform established by INPAQ includes thick-film printing technology, material lamination technology, ceramic/iron powder molding technology and thin film refine circuit, LTCC asymmetric forming technology and high-polymer low-loss dielectric material 3D forming technology. Application of electronic components produced encompass overall fields of 3C electronic, communication and automotive application, including but not limited to mobile phone, computer, LCD, TV, digital camera, WLAN, broad-band internet equipment, automotive and satellite communication and digital wearable.

In the meantime, INPAQ maintains smooth communication channels with clients and a stable and good collaboration relationship exists between the parties. In terms of opinions from client’s feedback, INPAQ marketing team forwards these opinions to R&D and Quality Assurance departments in real-time for subsequent improvements. INPAQ obtains client’s trust with its quality services.



### 3.6.1 Innovative R&D

INPAQ has always been committed to in-depth development of autonomous technology, and has continued to enhance related production technologies for precision electronics. Development of protection components will continue to move towards product features of miniaturization with high reliability, high capacitance, high permissible voltage and stability under high temperature. In terms of high frequency communication components, the Company continues to invest in technologies of antenna development, integration of internet of things, wireless charging and vehicles for everything. To respond to the coming of 6G communication era, the Company has already developed related antenna products used in 6G communication.

#### Significance to the Company

INPAQ is committed to product R&D and technological innovation, with developing new technologies being the core competitiveness the Company values most. By continuously investing R&D energy, developing diversified product lines, and expanding product application fields, INPAQ drives continuous momentum into corporate revenue.

#### Policy

- Establishment of R&D Database
- Building up Systematic Development Process
- Development of High End New Products

#### Commitment

The Company has a comprehensive research team and technology to establish product development database in a systematic development process and develop diversified and high-end new products. The Company has synchronized its efforts in developing new products together with high end domestic and offshore clients to enhance product Design-in opportunity and competitiveness for the purpose of marching towards No. 1 in the world.

#### Short-Term Goal

- Establish a comprehensive R&D database and systematic product development processes, achieving a 100% implementation rate for R&D project management.
- Increase Design-In projects for new product introduction by more than 5% annually.
- Maintain R&D expenditure at over 4.5% of total revenue.

#### Mid/Long Term Goal

- Actively develop multifunctional components for electromagnetic interference (EMI) and electrostatic discharge (ESD) protection to enhance product performance and simplify designs, in line with future trends of increasing data transmission speed and capacity.
- Strengthen R&D capabilities to rapidly develop antennas/components tailored to customer needs, and establish long-term partnerships with clients.

#### Responsible Department Grievance Mechanism

- Responsible Department: R&D Department / Feedback relayed by Customer Service Department
- Tel: +886-37-585-555
- Email: [esg@inpaq.com.tw](mailto:esg@inpaq.com.tw)

#### Evaluation Mechanism / Results

- Accumulated valid patents reached 246 items.
- Revenue contribution from new products reached 3.8%.

#### Resources Invested in Current Year

- R&D Investment: 2025 R&D expenditure was approximately NT\$382,692 thousand, accounting for 5% of revenue, utilized for new product technology development and product performance enhancement.
- Human Resource Investment: 215 R&D personnel.
- Patent Layout: Continuous investment in patent applications and technological protection.
- Equipment Investment: Invested in R&D equipment and testing instruments to enhance product development and verification capabilities.



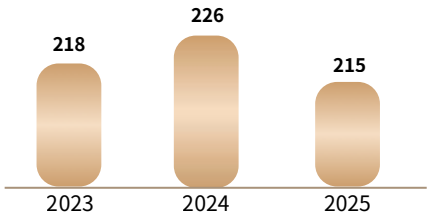


Product/Technology Successfully Developed within Last 3 Years

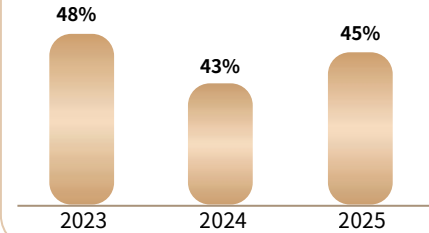
| Item                                                                                    | Description                                                                           |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| DAM-Ix-H1-B2/D2-800 Series<br>DAM-Dx-B4/H1-N0-000 Series<br>DAM-J12-H1-B2/DB-800 Series | Teletubby Quick Connector Version                                                     |
| B2520-L-265295-01                                                                       | mmWave band pass filter                                                               |
| MGAFF-U120-00                                                                           | GPS Module                                                                            |
| RFPCM111100PNSB010<br>RFPCM403000PNSB010                                                | UWB High-Precision Indoor Positioning Module                                          |
| MAG:BIY4526HD-002H                                                                      | MAG : Directional Coupler, perfect match for impedance                                |
| MAG:LSP0301C-001                                                                        | MAG : Winding Air Coil, high Q value and high inductor precision                      |
| MCI0603TM                                                                               | Miniature Component (LxWxT 0.6x0.3x0.3mm)<br>High Frequency Application 1 GHz ~20 GHz |



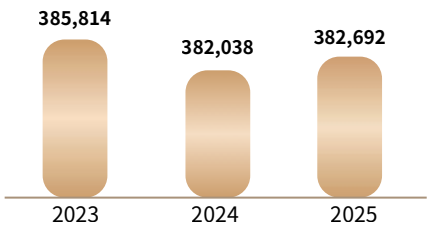
R&D Team  
(Unit: Person)



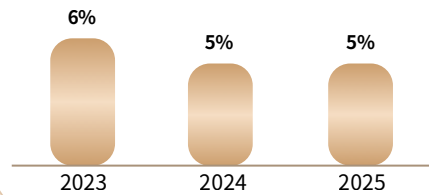
Graduate Education/  
R&D Team Percentage



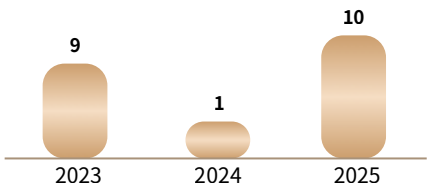
R&D Expenses  
(Unit: NTD in Thousands)



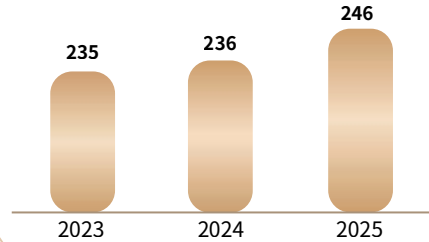
R&D to Revenue Ratio



Number of Patents  
Granted



Accumulated Number of  
Valid Patents





### 3.6.2 Product Quality

In today's highly competitive market environment, INPAQ recognizes that quality is the key to business success. To establish a strong industry presence and achieve sustained growth, we regard "quality" as a core competitive advantage. We are committed to continuously improving and innovating to enhance the quality of our products, services, and processes. Beyond pursuing high quality, we also place great emphasis on ensuring that our products are free from hazardous substances, providing our customers with high-value and competitive solutions. We firmly believe that the foundation of all this lies in cultivating a deeply rooted quality culture, where every employee becomes an active promoter and practitioner of quality management.

#### Significance to the Company

- Product quality and product safety directly impact customer satisfaction, brand reputation, and market competitiveness, while also relating to product reliability, regulatory compliance, and supply chain stability. Through comprehensive quality management systems, reliability verification, and continuous improvement mechanisms, INPAQ mitigates product failure risks and resource waste while enhancing customer trust.

#### Policy

- We are dedicated to continuously improving and innovating our processes, products, and services, while meeting requirements for hazardous substance-free compliance. Our goal is to deliver maximum value and competitiveness to our customers.

#### Commitment

- Enhancing Product Quality:** We focus not only on functionality and performance but also on ensuring that our products meet environmental and health standards. We address hazardous substance concerns from the product design stage.
- Strengthening Customer Satisfaction:** We regularly collect customer feedback and adjust our products and services accordingly, ensuring each delivery meets customer expectations.
- Supplier Collaboration:** We maintain long-term and stable partnerships with suppliers, requiring them to meet our quality and environmental standards. We collaborate with them to improve processes and enhance overall quality.

#### Evaluation Mechanism / Results

- Achieved 100% inspection percentage for major product or service categories.
- Customer quality anomaly cases continue to decline.
- Continuously maintain ISO 9001 and IATF 16949 quality management system certifications.

#### Short-Term Goal

- Enhance Internal Quality Management System:** Conduct comprehensive reviews of the existing quality management system, maintaining a 100% ISO 9001 and IATF 16949 certification coverage rate across all manufacturing sites.
- Achieve 100% inspection percentage** for major product or service categories.
- Reduce customer quality anomaly (customer complaint) cases by 5% annually.**
- Quality Training:** Strengthen overall quality awareness, regularly hold professional quality training courses, and improve employees' quality management capabilities to ensure active employee participation in quality improvement initiatives. Conduct at least 300 quality education and training sessions annually to enhance quality awareness among staff.

#### Mid/Long Term Goal

- Deepening Quality Management Systems:** Building upon our existing systems, we continue to implement international certification standards such as ISO 9001 and IATF 16949, making adjustments based on market demand to improve product compliance in global markets.
- Promoting Environmental Protection and Sustainability:** We integrate sustainable design concepts into every stage of product development, select environmentally friendly materials, and promote low-carbon processes to improve the sustainability and environmental friendliness of our products.
- Supply Chain Optimization:** We strengthen supplier partnerships, requiring compliance with our quality standards and ESG (Environmental, Social, and Governance) principles. We promote transparency and traceability across the supply chain to enhance overall quality control.
- Global Market Safety Compliance:** We actively pursue international safety certifications such as UL to ensure our products can be sold globally without legal or regulatory restrictions.

#### Resources Invested in Current Year

- Continuous investment in quality management systems and testing equipment, with annual quality management-related investments totaling approximately NT\$5.1 million.
- Conducted 543 quality-related education and training sessions annually, accumulating approximately 42,448 training hours.

#### Responsible Department Grievance Mechanism

- Responsible Department:** Quality Management Center
- Tel:** +886-37-585-555
- Email:** [esg@inpaq.com.tw](mailto:esg@inpaq.com.tw)



### 3.6.2 Product Quality

| Year | Major Product or Service Category Description | Standard Testing | Product Inspection Percentage |
|------|-----------------------------------------------|------------------|-------------------------------|
| 2023 | Antennas, Components                          | RoHS, Halogen    | 100%                          |
| 2024 | Antennas, Components                          | RoHS, Halogen    | 100%                          |
| 2025 | Antennas, Components                          | RoHS, Halogen    | 100%                          |

### 3.6.3 Customer Relations

INPAQ upholds the principles of sustainable and responsible management. All our facilities are certified with international quality management systems, and we strive to gain customer cooperation and trust through high standards of product quality and service. At every stage of the product life cycle—from design and development, manufacturing, and production to delivery and after-sales service—we have established rigorous control procedures to ensure that our products meet the highest quality standards.

To demonstrate our commitment to customer service, we offer dedicated and comprehensive support in various areas, including business engagement, product innovation and R&D, quality management, on-time delivery, cost-efficiency management, and after-sales service. We regularly conduct customer satisfaction surveys to gain insights into customer needs and feedback and make timely improvements in response to specific suggestions to meet customer expectations.

INPAQ also emphasizes prompt and transparent communication. Through a well-structured customer service process, we respond quickly to customer inquiries or quality issues, closely monitor the handling progress, and proactively maintain close communication with customers. This minimizes communication delays both internally and externally and greatly enhances customer satisfaction and service efficiency, working together with customers toward sustainable development.

### Customer Complaint Handling Process



### Customer Satisfaction Survey

| Year | Customer Satisfaction Survey Score |
|------|------------------------------------|
| 2023 | 99.4                               |
| 2024 | 99.8                               |
| 2025 | 99.6                               |





## 3.7 Cyber Security Protection

INPAQ Technology places immense emphasis on information security, committing to establishing comprehensive cybersecurity protection and data protection mechanisms to mitigate operational risks such as confidential leaks or data destruction. Internally, rigorous cybersecurity prevention and control mechanisms, application technical specifications, and data security standards have been formulated. For critical operational systems, regular data backups and restoration drills are implemented to ensure high availability and disaster recovery capabilities of information systems, effectively reducing operational disruption risks caused by unannounced natural disasters or human errors.

As a member of the PSA Group, INPAQ Technology strictly adheres to the Group's highest cybersecurity guiding principles and actively participates in the Group's regularly convened cybersecurity control meetings. Through cross-subsidiary exchanges among dedicated cybersecurity personnel, topical discussions, and document audits, INPAQ has deeply integrated into the Group's joint defense network. This initiative not only significantly enhances the Company's overall protection resilience but also safeguards the confidentiality, integrity, and availability of information assets, comprehensively blocking potential impacts on company operations and rights caused by human negligence, intentional attacks, or force majeure disasters.

### Evaluation Mechanism / Results

- **Technical Testing and Verification:** Regularly perform security testing, cybersecurity health checks, social engineering drills, and major cybersecurity incident response drills annually.
- **Enhancement of Emergency Response Capabilities:** Strengthen cybersecurity crisis awareness among all staff and continuously elevate incident response capabilities of dedicated cybersecurity personnel, ensuring effective detection and blocking upon initial threat occurrence.
- **Policy Promotion and Talent Cultivation:** Regularly announce and promote cybersecurity policies, actively encouraging and subsidizing IT personnel to obtain professional cybersecurity certifications.
- **Execution of Education and Training:** Strictly require all employees to participate in cybersecurity education and training, with training hours reaching 2 or more hours per person annually.
- **Highest-Level Supervision:** Implement cybersecurity governance, reporting summarized annual cybersecurity risk statuses and execution results to the Board of Directors at least once a year.
- **Establishing Multi-Factor Authentication (MFA) Mechanisms:** In response to ubiquitous cyber threats and stringent regulatory/automaker audit requirements, INPAQ has fully implemented MFA multi-layered verification mechanisms, reaching a 100% coverage rate for external service systems. Through strict access identity and device security verifications, malicious hijacking and hacker intrusions are effectively blocked, securing digital identities at the source and preventing business secret and reputational losses.
- **Deployment of Deep Discovery Inspector (DDI) at Taiwan Sites:** Addressing highly concealed Advanced Persistent Threats (APT), comprehensive network traffic visualization analysis is deployed. Through deep data analysis, threat priorities and attack contexts are clarified to achieve rapid detection and blocking, effectively preventing core data leaks.
- **Deployment of Managed Detection and Response (MDR) Systems:** Strengthening the final mile of cybersecurity defense, automated endpoint monitoring and blocking mechanisms have been implemented. Through visualized risk assessments and automated potential risk alerts, response times (MTTR) for cybersecurity personnel are significantly shortened, comprehensively elevating corporate endpoint protection efficiency and resilience.
- **Cybersecurity Awareness Promotion Indicators:** Published 4 cybersecurity policy announcements and 3 promotional notices.
- **Education, Training, and Drill Performance:**
  - Dedicated cybersecurity personnel (Cybersecurity Team) professional education and training reached 6 hours.
  - General cybersecurity education and training for all employees reached 2 hours.
  - Conducted 1 annual social engineering drill, testing a total of 582 participants.
- **Annual Cybersecurity Incident Summary:** Major cybersecurity incidents impacting company operations or infringing on customer privacy in 2025: 0 occurrences.

### Policy

- Enhance personnel awareness
- Prevent data leakage
- Execute routine operations and maintenance
- Ensure service availability

### Commitment

- Zero cybersecurity incidents annually



### Significance to the Company

- R&D innovative technologies and customer confidential information form the lifeblood of INPAQ Technology's sustainable operations. Through rigorous information security management mechanisms and comprehensive control measures, we not only deeply instill cybersecurity risk awareness among staff but also construct a robust digital protection net, ensuring that core company secrets and intellectual property remain fully secured to reinforce corporate core competitiveness.

### Short-Term Goal

- **Email Protection Upgrade:** Complete Exchange email system security upgrades to comprehensively block advanced hacker email attacks and social engineering phishing threats.
- **Overseas Defense Line Expansion:** Implement comprehensive Deep Discovery Inspector and Managed Detection and Response systems (DDI/MDR) across core overseas manufacturing sites (Suzhou, Wuxi) to achieve real-time threat detection and rapid response, maximizing the reduction of potential attack scopes and severity, with overall equipment coverage reaching 100%.
- **Deepening Cybersecurity Awareness:** Conduct at least 2 hours of cybersecurity education and training annually for indirect personnel; achieve a passing rate of over 99% on cybersecurity training tests.
- **Social Engineering Drills:** Execute at least once annually.
- **Multi-Factor Authentication (MFA) Implementation:** System coverage rate reaches 100%.

### Medium/Long-Term Goal

- **Deepening Zero Trust Architecture:** Continuously promote Zero Trust cybersecurity architecture across global operational sites, including Taiwan, Mainland China, and Hong Kong.
- **Compliance and Customer Commitment:** Continuously comply with domestic and international regulatory cybersecurity laws, aligning with high-level cybersecurity audit standards of top international automakers.
- **Information Asset Protection:** Rigorously protect business secrets from unauthorized access and tampering, ensuring data accuracy and integrity while maintaining high availability (HA) for critical core systems.
- **Deepening Cybersecurity Awareness:** Achieve a passing rate of over 99% on cybersecurity training tests.
- **Audit and Zero-Accident Maintenance:** Implement legal software license management and regularly execute internal and external cybersecurity audits; continuously optimize cybersecurity management systems to fulfill and maintain the ultimate commitment of "zero major cybersecurity incidents annually".

### Resources Invested in Current Year

- **Dedicated Organizational Staffing:** The Information Technology Center currently staffs 26 professional personnel (including 20 in Taiwan facilities, 5 in Mainland China facilities, and 1 in Malaysia facilities), specializing in global cybersecurity risk management, daily maintenance, defense project promotion, and policy implementation.
- **Budget and Capital Expenditure:** Invested over NT\$5 million in capital expenditures in 2025, focusing on cybersecurity infrastructure upgrades and advanced defense system implementations.

### Responsible Department Grievance Mechanism

- Responsible Department: Information Technology Center
- Tel: +886-37-585-555
- Email: itadmin@inpaq.com.tw

## Information Security Organization, Members, and Oversight

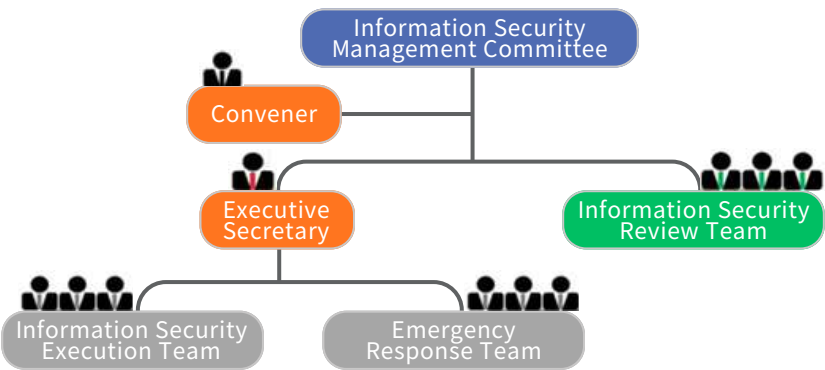
To enhance cybersecurity management, the Company established the "Information Security Management Committee" in February 2022, responsible for reviewing cybersecurity governance policies across the Company and its subsidiaries, supervising cybersecurity management operations, and regularly convening "ISMS Management Review Meetings" to address cybersecurity governance issues and pursue continuous improvement, thereby establishing information security policy formulation and applicability.

The Chairman of the "Information Security Management Committee" is served by the General Manager, while the Convener is served by the Chief Information Officer, responsible for cybersecurity governance, planning, supervision, and execution to build comprehensive cybersecurity defense capabilities and foster strong cybersecurity awareness among employees.

The core strategy of cybersecurity focuses on three pillars: cybersecurity governance, legal compliance, and technology application, comprehensively elevating cybersecurity defense capabilities from systems to technology, and from personnel to organization.

In accordance with the Regulations Governing Cyber Security Management of Listed and TPEX-Listed Companies, one information security officer and several professional IT personnel have been designated to execute cybersecurity operations, ensure policy implementation, and handle emergency cybersecurity incidents. All relevant personnel undergo professional cybersecurity training annually. To strengthen cybersecurity intelligence capabilities and incident response capacity, the Company has joined the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC), enhancing safety protection plans through joint defense organizations and pairing them with proficient emergency response procedures to properly handle unforeseen cybersecurity incidents.

## Information Security Management Committee Framework



## Cybersecurity Roles and Responsibilities

|                         |                                                                                                                                                                                                                                                     |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chairman                | Served by the General Manager of the Company, responsible for approving cybersecurity policies and goals, and acting as the unified spokesperson to external entities.                                                                              |
| Convener                | Served by the Chief Information Officer, ensuring that cybersecurity policies and goals are established and aligned with organizational strategic directions; drives continuous improvement while tracking and summarizing activity result reports. |
| Executive Secretary     | Assigned by the Convener from Information Technology Department personnel to coordinate the Information Security Execution Team and the Emergency Response Team in executing cybersecurity-related operations.                                      |
| Execution Team          | Formed as a task force; the Executive Secretary designates dedicated personnel as team leader and members, responsible for executing various cybersecurity activities.                                                                              |
| Emergency Response Team | Formed as a task force; the Executive Secretary designates dedicated personnel as team leader, with key business process owners as members, to solve cybersecurity problems and improve preventive measures.                                        |
| Audit Team              | Designated by the Chairman of Information Security, responsible for evaluating the execution status of the Information Security Management System (ISMS).                                                                                           |

## Information Security Management Policy

| Cybersecurity Control Item                    | Execution Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Access Control and Account Management         | Account Permission Control: Set least privilege permissions based on job roles, regularly reviewing and adjusting user access rights.<br>Identity Verification Mechanism: Adopt strong password policies and implement Multi-Factor Authentication (MFA) based on risk levels.<br>Account Change Management: Perform immediate account creation, modification, or disablement operations upon onboarding, offboarding, or job role changes.                                 |
| Data Protection and System Security           | Data Classification and Protection: Classify data based on sensitivity levels and adopt corresponding access and protection measures.<br>System Protection Measures: Deploy firewalls, antivirus software, and USB management control mechanisms to mitigate cybersecurity threat risks.<br>Backup and Recovery Management: Periodically execute data backups and restoration drills to ensure system and data availability.                                                |
| Cybersecurity Awareness and Incident Response | Cybersecurity Education and Training: Regularly conduct information security education and promotion for employees and relevant personnel.<br>Incident Reporting and Handling: Establish cybersecurity incident reporting procedures to ensure real-time reporting and resolution of incidents.<br>Continuous Monitoring and Improvement: Regularly review cybersecurity management effectiveness, continuously reinforcing protection and emergency response capabilities. |

## Cybersecurity Course Training

| Course Topic                                                                                       | Participants | Training Hours | Test Passing Rate |
|----------------------------------------------------------------------------------------------------|--------------|----------------|-------------------|
| General Cybersecurity Education and Training Course                                                | 929          | 2              | 99.80%            |
| Information Security Awareness, Essential Knowledge, and Responsibilities                          | 2            | 2              | 100%              |
| Cybersecurity Incident Explanations and Preventive Measures                                        | 2            | 2.5            | 100%              |
| Explanation of Regulations Governing Cyber Security Management of Listed and TPEX-Listed Companies | 2            | 2              | 100%              |
| Cybersecurity Awareness Seminar                                                                    | 29           | 1              | 100%              |

# 4

## Green Sustainability

### 4.1 Environmental Management Policy

### 4.2 Energy and Resource Management

4.2.1 Energy Management

4.2.2 Energy Consumption

4.2.3 Energy Conservation

4.2.4 Greenhouse Gas Management

4.2.5 Energy Saving and Carbon Reduction Measures

4.2.6 Air Pollution Control

4.2.7 Materials Usage

### 4.3 Biodiversity

### 4.4 Water Resource Management

4.4.1 Water Risk Assessment

4.4.2 Water Withdrawal and Consumption

4.4.3 Wastewater Management

4.4.4 Water Conservation

### 4.5 Waste Treatment

### 4.6 Sustainable Supply Chain

4.6.1 Supplier Screening and Evaluation

4.6.2 Local Procurement Policy

4.6.3 Supplier Risk Management



## 4.1 Environmental Management Policy

Environmental sustainability and a healthy workplace are core management philosophies at INPAQ. The company has established an Environmental, Health, and Safety (EHS) policy, implemented internal procedures, and formed relevant organizational structures to demonstrate its commitment to environmental protection. INPAQ is dedicated to continuously improving and innovating its processes, products, and services to meet hazardous substance-free requirements and provide customers with the highest-value and most competitive solutions. As of 2024, INPAQ has maintained the effective operation of the ISO 14001 Environmental Management System at all its facilities in Taiwan and Mainland China. The company undergoes regular audits conducted by both certification bodies and internal auditors to ensure compliance with regulations and a commitment to continuous improvement in EHS practices. INPAQ also conducts ISO 14064-1 Greenhouse Gas (GHG) Inventories at each plant, completing systematic emission tracking and register development, with third-party verification to ensure robust environmental management implementation.

INPAQ takes a comprehensive approach to energy and resource management, spanning its supply chain and manufacturing processes, in strict compliance with environmental regulations. The company is committed to energy conservation, carbon reduction, and green manufacturing. Specifically, INPAQ has adopted a series of energy management measures to improve resource efficiency and reduce carbon emissions. In supply chain management, INPAQ collaborates with upstream and downstream partners by signing EHS declarations and conducting regular supplier evaluations. These efforts aim to foster a sustainable business ecosystem through stronger partnerships and shared responsibility. By deepening collaboration with suppliers and partners, INPAQ contributes to long-term sustainable development, environmental protection, and efficient resource utilization.

## Our Approach

### Energy Conservation and Carbon Reduction

- The company is committed to practicing energy management by regularly auditing energy usage and implementing various reduction and energy substitution measures. Each year, we develop and execute energy-saving projects to meet staged energy goals and fulfill our corporate social responsibilities.
- We comply with all relevant environmental regulations and customer environmental requirements.
- We are committed to environmental protection, including pollution prevention and addressing other company-specific environmental concerns.

### Waste Management

- Industrial waste is managed in accordance with regulations, classified and stored based on chemical properties, and disposed of by government-authorized contractors.
- We promote industrial waste reduction and aim to increase the waste recycling rate.

### Biodiversity

- Fully aware of the impacts that negative ecosystem effects pose to corporate operations, the Company actively responds to international initiatives such as the Convention on Biological Diversity (CBD), the Kunming-Montreal Global Biodiversity Framework (GBF), and No Deforestation Commitments. Relevant policies and action commitments are currently being formulated and are scheduled for official publication in 2026, aiming to incorporate natural capital and ecological conservation into corporate operating strategies and fulfill Sustainable Development Goals (SDGs).

### Water Resource Management

- Each plant regularly commissions external water quality testing to ensure the quality of wastewater discharge.
- Each plant continuously promotes water-saving measures to enhance water resource recycling and utilization rates.

### Green Procurement

- The Company regularly compiles supplier declarations to monitor the usage of Substances of Very High Concern (SVHC), executing monitoring and management of SVHC announced under EU REACH.
- We comply with EU RoHS environmental regulations and promote green procurement management, requiring that raw materials and manufacturing processes provided by suppliers contain no hazardous substances.

### Green Products

- Through green design, production, and services, the Company reduces the use of hazardous substances to fulfill its mission of environmental protection and sustainable operations.
- Vendors sign Environmental Protection Declarations to achieve full RoHS compliance.
- The Company has established data collection mechanisms for REACH and halogen-free regulations, such as regularly compiling REACH declarations and performing halogen-free testing, to track the usage of various chemical substances and fulfill client notification obligations, safeguarding user health and environmental safety.
- The Company conducts periodic reviews of material test reports, manages ICP Reports within the RoHS management system, and requires suppliers to update them regularly.
- Conduct supplier green product management audits.

### Sustainable Supply Chain

- New suppliers are required to sign the "Certificate of Non-Use of Environment-Related Managed Substances" and the "EHS Communication Record Form".
- Annual supplier evaluations are conducted regularly, covering quality, product, technology, environment, and occupational safety and health. Risk analysis profiles are compiled based on criteria such as product criticality, delivery performance, and prior audit findings to strengthen annual audit items and elevate supplier management performance.
- Implementing a local procurement policy enhances material supply efficiency and reduces carbon emissions while driving local economic growth and employment opportunities.

## 4.2 Energy and Resource Management

### 4.2.1 Energy Management

#### Significance to the Company

With rapid economic development, energy consumption has become one of the major operational expenses for enterprises. Effective energy management not only helps reduce energy costs and enhance corporate competitiveness but also ensures compliance with relevant regulations. It is a key measure for fulfilling environmental responsibilities.

#### Policy

Establishment of internal process and related organizations to promote green production, green cycle products and green supply chain.

#### Commitment

The company is committed to implementing energy management by regularly auditing energy usage and adopting various reduction and alternative energy measures to achieve energy goals at each stage.

#### Resources Invested and Concrete Results

- Taiwan Site :  
Zhunan Plant: Invested NT\$2,557 thousand in 2025.
- Mainland China Sites :  
Wuxi Plant: Invested RMB 1,100 thousand in 2025.  
Suzhou Plant: Invested RMB 600 thousand in 2025.

#### Short-Term Goal

- The company' s energy intensity does not exceed the previous year' s level.
- Energy-saving equipment is purchased, and outdated energy-consuming facilities are replaced.
- An annual energy-saving plan is formulated at the beginning of each year.
- Business units are encouraged to enhance energy-saving technologies.

#### Mid/Long Term Goal

- Reduce total energy consumption by 1% year-over-year.
- Optimize energy management practices. Continuously maintain the effectiveness of ISO 14064-1.

#### Evaluation Mechanism / Results

- Regularly update the energy baseline to track electricity usage.
- In 2025, Taiwan facilities saved 1,138.9968 GJ annually through equipment upgrades.
- In 2025, Mainland China facilities saved 2,339.2800 GJ annually through equipment upgrades.

#### Responsible Department Grievance Mechanism

- Environmental Health and Safety (EHS) Office / Contact Email

### 4.2.2 Energy Consumption

Internal energy usage at INPAQ consists primarily of electricity, mainly consumed in the production processes of protection components and antenna modules, with renewable energy not yet utilized. Remaining energy consumption includes gasoline and diesel for company vehicles and emergency generators, as well as liquefied petroleum gas (LPG) and propane. Regarding energy intensity, INPAQ evaluates specific metric standards using revenue in millions of NT dollars as the denominator. By analyzing activity data on energy consumption throughout the operating year, the Company assesses its energy efficiency performance to guide future energy usage and the design of energy-saving projects.

In 2025, although significant capacity expansion at Mainland China plants increased electricity demand, energy-saving initiatives across Taiwan plants provided offsetting benefits. As a result, total energy consumption decreased by approximately 0.84% year-over-year, and energy intensity dropped by approximately 4.14% year-over-year. Moving forward, we will continue to utilize inventory data to optimize energy-saving strategies across all manufacturing sites and fulfill environmental sustainability goals.





4.2.2 Energy Consumption

INPAQ Energy Consumption Statistics

| Site | Zhunan Plant                  | Wuxi Plant | Suzhou Plant | Total (kWh) | Energy Consumption (GJ) |
|------|-------------------------------|------------|--------------|-------------|-------------------------|
|      | Electricity Consumption (kWh) |            |              |             |                         |
| 2023 | 30,827,380                    | 11,597,197 | 10,763,639   | 53,188,216  | 191,477.58              |
| 2024 | 33,231,246                    | 13,503,459 | 10,121,462   | 56,856,167  | 204,682.20              |
| 2025 | 32,021,110                    | 12,261,053 | 12,103,659   | 56,385,822  | 202,988.96              |

| Site | Zhunan Plant                  | Wuxi Plant | Suzhou Plant | Total (liters) | Energy Consumption (GJ) |
|------|-------------------------------|------------|--------------|----------------|-------------------------|
|      | Gasoline Consumption (liters) |            |              |                |                         |
| 2023 | 19,755.72                     | 6,925.43   | 13,670.00    | 45,161.19      | 1,474.83                |
| 2024 | 11,320.53                     | 9,195.93   | 15,911.00    | 40,912.22      | 1,336.07                |
| 2025 | 14,277.46                     | 9,228.41   | 14,959.72    | 47,814.00      | 1,243.38                |



| Site | Zhunan Plant                | Wuxi Plant | Suzhou Plant | Total (liters) | Energy Consumption (GJ) |
|------|-----------------------------|------------|--------------|----------------|-------------------------|
|      | Diesel Consumption (liters) |            |              |                |                         |
| 2023 | 183.383                     | 620.97     | 1,117.00     | 1,921.35       | 67.5723                 |
| 2024 | 368.987                     | 656.73     | 1,117.00     | 2,142.72       | 75.3575                 |
| 2025 | 2,015.90                    | 787.25     | 606.00       | 3,409.15       | 121.9054                |

| Site | Wuxi Plant                    | Energy Consumption (GJ) | Wuxi Plant           | Energy Consumption (GJ) |
|------|-------------------------------|-------------------------|----------------------|-------------------------|
|      | Liquefied Petroleum Gas (LPG) |                         | Consumption (liters) |                         |
| 2023 | 77.501                        | 2.1529                  | 6.4800               | 0.1769                  |
| 2024 | -                             | -                       | 82.6735              | 2.2568                  |
| 2025 | -                             | -                       | 40.2890              | 1.0998                  |





## INPAQ Energy Consumption Statistics

|      | Total Energy Consumption<br>Across All Facilities (GJ) | Revenue<br>(NTD\$ million) | Energy Intensity<br>(GJ / NTD\$ million<br>revenue) |
|------|--------------------------------------------------------|----------------------------|-----------------------------------------------------|
| 2023 | 193,022.31                                             | 6,604                      | 29.2281                                             |
| 2024 | 206,095.89                                             | 7,366                      | 27.9793                                             |
| 2025 | 204,355.34                                             | 7,619                      | 26.8218                                             |

Note 1: Taiwan facilities include Zhunan Plant and Taichung Plant.

Note 2: Calorific value coefficients for Taiwan facilities refer to the "Unit Heating Value Table of Energy Products" published by the Bureau of Energy, Ministry of Economic Affairs (MOEA) and annual press releases issued by the Ministry of Environment (MOE).

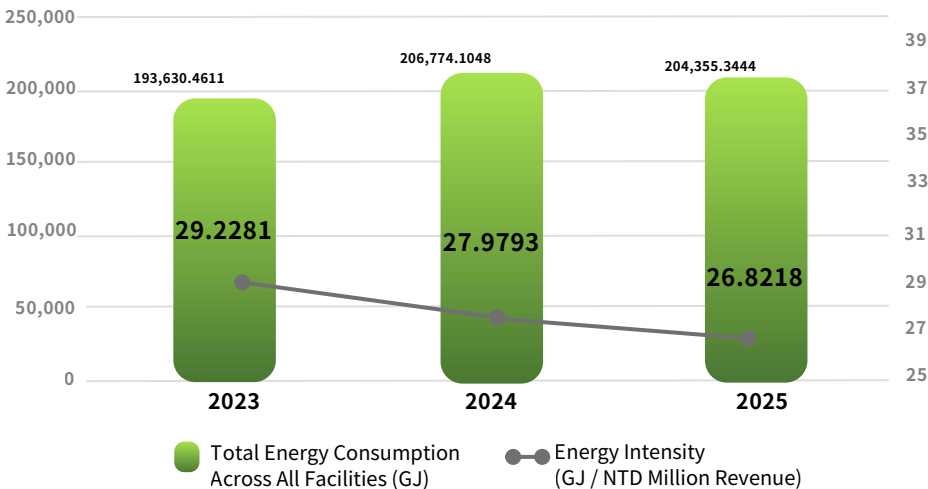
Note 3: Diesel usage includes diesel for generators and diesel for company vehicles added in 2024.

Note 4: 1 kWh of electricity equals 3.6 megajoules (MJ), and 1 GJ equals  $10^9$  joules; calorific value of diesel is 8,400 kcal/L; calorific value of gasoline is 7,800 kcal/L; calorific value of liquefied petroleum gas (LPG) is 6,635 kcal/L; calorific value of propane mixture is 6,520 kcal/L; 1 kcal equals 4,186.8 J.

Note 5: Wuxi Plant used liquefied petroleum gas (LPG) from 2020 through the end of 2023, and switched to propane starting in 2024.

Note 6: In 2025, due to changes in the definition of greenhouse gas inventory boundaries, some energy consumption between Suzhou Plant and Wuxi Plant was transferred and reallocated.

### INPAQ's Energy Usage Overview



### 4.2.3 Energy Conservation

INPAQ conducts annual energy inventories to identify energy consumption status, formulate corresponding energy reduction measures, and plan and execute a series of energy conservation project plans aimed at progressively achieving energy targets across stages. Concurrently, INPAQ continuously carries out employee education and outreach to elevate employee energy-saving awareness, thereby fulfilling its corporate social responsibility as a corporate citizen.



#### Energy Conservation Projects in Current Year

| Project Description                                                                                         | Energy Savings Amount                                                                                                                                                            | Estimation Methodology                                                                                                                                                                                                                                                                                                                                                                                                                          | Energy Saved (kWh/year) |
|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Phased Replacement of Air Compressor Cooling Water Pumps with High-Efficiency IE3-PCW Pumps at Zhunan Plant | Total electricity in 2025: 28,348,000 kWh<br>Cooling water pump replacement recognized savings in 2025: 9,720 kWh * 10/12 = 8,100 kWh<br>Saving rate: 8,100 / 28,348,000 = 0.02% | <ul style="list-style-type: none"><li>Power consumption before improvement: Original pump 30 HP 22.5 kW power consumption (34.2A), daily operation 540 kWh, annual operation 194,400 kWh</li><li>Power consumption after improvement: Replacing with IE3 energy-saving pump saves approx. 5% electricity, saving approx. 194,400 * 5% = 9,720 kWh annually</li></ul> Recognized in 2025: March–December<br>Recognized in 2026: January–February | 29.1600                 |
| Replacement of T5 Tubes with LEDs in 4F Thin-Film Cleanroom at Zhunan Plant 1                               | Total electricity in 2025: 28,348,000 kWh<br>Each LED set saves 8W; recognized savings in 2025: 31,536 kWh * 5/12 = 13,140 kWh<br>Saving rate: 13,140 / 28,348,000 = 0.04%       | <ul style="list-style-type: none"><li>Power consumption before improvement: Total of 450 sets of T5 fluorescent tubes (28W) in cleanroom</li><li>Power consumption after improvement: Replaced with LED lights (19W); each LED set saves 8W, saving 31,536 kWh in 2025</li></ul> Recognized in 2025: August–December<br>Recognized in 2026: January–July                                                                                        | 47.3040                 |



### 4.2.3 Energy Conservation



#### Energy Conservation Projects in Current Year

| Project Description                                                     | Energy Savings Amount                                                                                                                                                                                                             | Estimation Methodology                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Energy Saved (kWh/year) |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Installation of VFDs on 4F HVAC System at Zhunan Plant 2                | Total electricity in 2025: 28,348,000 kWh<br>Installation of VFDs on 2 HVAC units at Plant 2 4F: annual savings of 30%; recognized savings in 2025: 259,200 * 30% * 7/12 = 45,360 kWh<br>Saving rate: 45,360 / 28,348,000 = 0.16% | <ul style="list-style-type: none"><li>Power consumption before improvement:<br/>HVAC without VFD installed: 15 kW, annual operation 129,600 kWh * 2 units = 259,200 kWh</li><li>Power consumption after improvement:<br/>Annual electricity savings approx. 30–40%<br/>Recognized in 2025: June–December<br/>Recognized in 2026: January–May</li></ul>                                                                                                                                                                                   | 163.2960                |
| Installation of VFD on 5F Oil-Injected Air Compressor at Zhunan Plant 1 | Total electricity in 2025: 28,348,000 kWh<br>VFD installation yields approx. 27% efficiency, saving 247,277 kWh annually; recognized savings in 2025: 247,277 * 7/12 = 144,245 kWh<br>Saving rate: 144,245 / 28,348,000 = 0.51%   | <ul style="list-style-type: none"><li>Power consumption before improvement:<br/>1. Existing fixed-frequency operating current: 162A; Power: 162A * 380V * 1.732 / 1000 = 106 kW<br/>2. Existing annual operating electricity consumption: 106 kW * 24hr * 30d * 12 months = 915,840 kWh</li><li>Power consumption after improvement:<br/>Post-installation efficiency reaches approx. 27%, annual electricity saved: 915,840 kWh * 27% = 247,277 kWh<br/>Recognized in 2025: June–December<br/>Recognized in 2026: January–May</li></ul> | 519.2820                |

| Project Description                                                                                                                    | Energy Savings Amount                                                                                                                                                                                                      | Estimation Methodology                                                                                                                                                                                                                                                                                                                                                                                        | Energy Saved (kWh/year) |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Installation of VFD on Chiller at Zhunan Plant 2                                                                                       | Total electricity in 2025: 28,348,000 kWh<br>Reduced to 131.32 kW after VFD installation, saving 194,919 kWh annually; recognized savings in 2025: 194,919 * 2/12 = 32,487 kWh<br>Saving rate: 32,487 / 28,348,000 = 0.11% | <ul style="list-style-type: none"><li>Power consumption before improvement:<br/>Existing chiller operating average power consumption: 153.88 kW</li><li>Power consumption after improvement:<br/>Reduced to 131.32 kW after VFD installation, annual savings: 22.56 kW * 24hr * 30 days * 12 months = 194,919 kWh<br/>Recognized in 2025: November–December<br/>Recognized in 2026: January–October</li></ul> | 116.9532                |
| Adjustment of HVAC Operation in QC Room and Line-Side Warehouse at Taichung Plant from 24/7 to Manual 8-Hour Operation on Working Days | Total electricity in 2025: 3,673,110 kWh<br>After adjusting operating hours, annual savings approx. 73,056 kWh<br>Saving rate: 73,056 / 3,673,110 = 1.98%                                                                  | <ul style="list-style-type: none"><li>Power consumption before improvement:<br/>Monthly electricity consumption approx. 8,057 kWh (two AHUs)</li><li>Power consumption after improvement:<br/>Monthly electricity consumption approx. 1,969 kWh (two AHUs), saving 6,088 kWh/month</li></ul>                                                                                                                  | 263.0016                |
| Replacement of Aging Air Compressors and Renovation of Exhaust Gas Scrubbers at Suzhou Plant                                           | Total electricity in 2025: 12,103,659 kWh<br>Eliminated high energy consumption of old machines, saving approx. 605,000 kWh annually<br>Saving rate: 605,000 / 12,103,659 = 5%                                             | <ul style="list-style-type: none"><li>Power consumption before improvement:<br/>Daily electricity consumption approx. 7,532.3 kWh/day</li><li>Power consumption after improvement:<br/>5,852.3 kWh/day<br/>Daily electricity saved: 1,680 kWh/day</li></ul>                                                                                                                                                   | 2,178.0000              |
| Conversion of Gas-Fired RTO to Electric-Heated RTO at Wuxi Plant                                                                       | Total electricity in 2025: 12,261,053 kWh<br>Converted gas-fired RTO to electric-heated RTO, saving approx. 44,800 kWh annually<br>Saving rate: 44,800 / 12,261,053 = 0.37%                                                | <ul style="list-style-type: none"><li>Power consumption before improvement:<br/>Daily electricity consumption approx. 350 kWh/day</li><li>Power consumption after improvement:<br/>210 kWh/day<br/>Daily electricity saved: 140 kWh/day</li></ul>                                                                                                                                                             | 161.2800                |

## 4.2.4 Greenhouse Gas Management

In recent years, the global greenhouse effect has led to ozone layer depletion and extreme weather events. In response to these global challenges and government policies, INPAQ annually initiates the ISO 14064-1 greenhouse gas (GHG) inventory and obtains third-party certification. In 2024, the company expanded the inventory scope to include Scope 3 emissions. INPAQ's direct GHG emissions (Scope 1) come from refrigerant use in facility HVAC systems, CO<sub>2</sub> fire extinguishers, emergency generators, diesel-powered forklifts, fuel for company vehicles, and emissions from septic tanks. Energy indirect GHG emissions (Scope 2) are generated from purchased electricity from external power suppliers. Other indirect GHG emissions (Scope 3) include emissions related to transportation and the use of products and services by the organization.

### Policy

- Commitment to environmental responsibility and reducing greenhouse gas emissions.
- Establishment of a GHG management system to quantify and monitor emissions.

### Short-term Goal

- Achieve an average annual carbon reduction of 1%.
- At the beginning of each year, formulate the annual energy-saving plan.
- Implement incentive measures to encourage each business unit to improve energy-saving technologies.

### Resources Invested and Concrete Results

- Taiwan Site:  
Zhunan Plant: NTD\$2.557 million invested in 2025
- Mainland China Sites:  
Wuxi Plant: RMB 1,100,000 invested in 2025  
Suzhou Plant: RMB 600,000 invested in 2025

### Commitment

- Continuously implement GHG reduction actions.
- Carbon reduction target: From 2024 to 2028, achieve an average annual carbon reduction of 1%, aligning with the international trend toward net-zero emissions by 2050.
- Promote GHG inventory, energy-saving, and carbon-reduction projects to achieve environmental management goals.
- Regularly review the effectiveness of energy-saving and carbon-reduction efforts.

### Mid/Long Term Goal

- Continuously develop low-carbon products.
- Reduce Scope 1 and Scope 2 carbon emissions by 5% by 2028.
- Internally promote and implement energy-saving and carbon-reduction measures.

### Evaluation Mechanism / Results

- 100% achievement of carbon reduction project targets.
- Regular meetings held to review, improve, and track the achievement rate of energy-saving and carbon-reduction projects.

### Responsible Department Grievance Mechanism

- Environmental Health and Safety (EHS) Office / Contact Email





INPAQ’s Greenhouse Gas Emissions

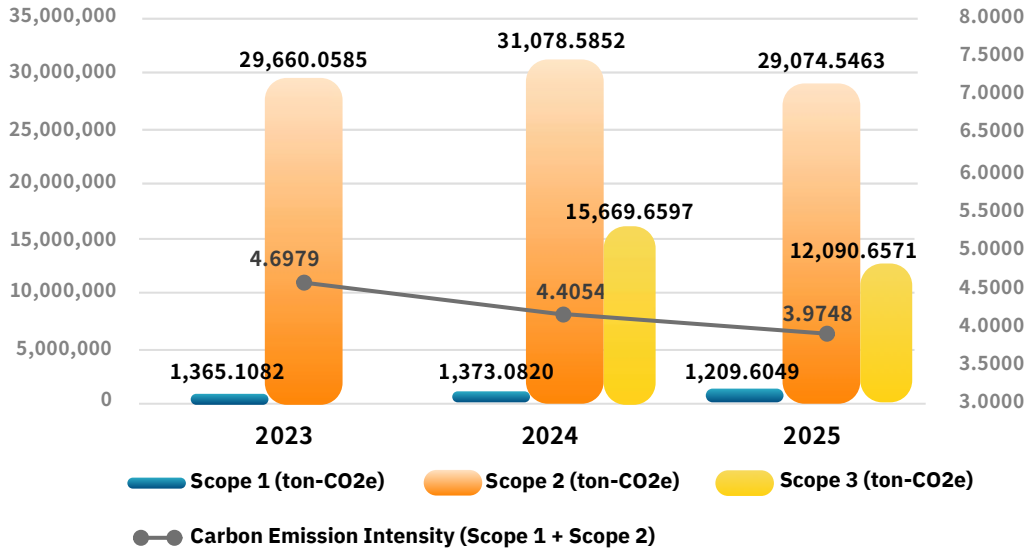
| Plant            | Emission Boundary / Year | 2023      | 2024      | 2025      |
|------------------|--------------------------|-----------|-----------|-----------|
| Zhunan Plant     | Scope 1 (ton-CO2e)       | 486.7847  | 492.562   | 487.6049  |
| Wuxi Plant       |                          | 696.7205  | 697.38    | 535.89    |
| Suzhou Plant     |                          | 181.603   | 183.14    | 186.11    |
| Total (ton-CO2e) |                          | 1,365.11  | 1,373.08  | 1,209.60  |
| Zhunan Plant     | Scope 2 (ton-CO2e)       | 15,232.71 | 15,752.48 | 15,178.01 |
| Wuxi Plant       |                          | 7,483.73  | 7,992.51  | 7,474.34  |
| Suzhou Plant     |                          | 6,943.62  | 7,333.60  | 6,422.20  |
| Total (ton-CO2e) |                          | 29,660.06 | 31,078.59 | 29,074.55 |
| Zhunan Plant     | Scope 3 (ton-CO2e)       | -         | 3320.1397 | 3,638.84  |
| Wuxi Plant       |                          | -         | 2,204.02  | 901.86    |
| Suzhou Plant     |                          | -         | 10,145.50 | 7,549.96  |
| Total (ton-CO2e) |                          | -         | 15,669.66 | 12,090.66 |

Note 1: Taiwan sites include Zhunan Plant and Taichung Plant. The company began including Scope 3 emissions in its calculations starting in 2024.

Note 2: The unit for carbon emission intensity is: ton-CO<sub>2</sub>e per NTD\$ million in revenue.

| Plant                                         | Emission Boundary / Year | 2023      | 2024      | 2025      |
|-----------------------------------------------|--------------------------|-----------|-----------|-----------|
| Scope 1 + Scope 2 (ton-CO2e)                  |                          | 31,025.17 | 32,451.67 | 30,284.15 |
| Revenue (NTD\$ Million)                       |                          | 6,604     | 7,366     | 7,619     |
| Carbon Emission Intensity (Scope 1 + Scope 2) |                          | 4.6979    | 4.4054    | 3.9748    |

Overview of INPAQ's Greenhouse Gas Emissions



4.2.5

Energy Saving and Carbon Reduction Measures

INPAQ complies with the "Regulations Governing the Setting of Energy Saving Targets and Execution Plans for Energy Users" promulgated by the Bureau of Energy, Ministry of Economic Affairs (MOEA), establishing annual energy-saving targets. INPAQ has set a target of an average annual carbon reduction of 1% starting in 2024, aiming to decrease greenhouse gas emissions by reducing energy consumption. Regarding carbon emission reduction, the goal focuses primarily on mitigating indirect greenhouse gas emissions (Scope 2), specifically targeting emissions sources associated with electricity usage.

Looking at INPAQ's overall emissions, combined Scope 1 and Scope 2 emissions in 2025 decreased by 6.68% compared to 2024. This reduction was mainly achieved through energy-saving measures across facilities—including installing variable frequency drives (VFDs) on equipment and replacing aging equipment—thereby reducing electricity and gas consumption. Moving forward, INPAQ will continue planning and promoting various energy-saving transition projects, practicing its sustainable commitment to environmental protection and low-carbon operations through concrete actions.



| Carbon Reduction Measures and Carbon Reduction Benefits in Current Year                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Project Descriptions                                                                                                                                                                                                                                                                                                                                                                                   | Energy-Saving Results                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Emissions Reduction Benefit (ton-CO2e) |
| <p>Zhunan Plant:</p> <p>1. Phased replacement of air compressor cooling water pumps with high-efficiency IE3-PCW pumps</p> <p>2. Replacement of T5 tubes with LEDs in 4F thin-film cleanroom at Plant 1</p> <p>3. Installation of VFDs on 4F HVAC system at Plant 2</p> <p>4. Installation of VFD on 5F oil-injected air compressor at Plant 1</p> <p>5. Installation of VFD on chiller at Plant 2</p> | <p>1. Cooling water pump replacement recognized savings in 2025: 9,720 kWh * 10/12 = 8,100 kWh</p> <p>2. Each LED set saves 8W; recognized savings in 2025: 31,536 kWh * 5/12 = 13,140 kWh</p> <p>3. Installation of VFDs on 2 HVAC units at Plant 2 4F: annual savings of 30%; recognized savings in 2025: 259,200 * 30% * 7/12 = 45,360 kWh</p> <p>4. VFD installation yields approx. 27% efficiency, saving 247,277 kWh annually; recognized savings in 2025: 247,277 * 7/12 = 144,245 kWh</p> <p>5. Installation of VFD on existing chiller saves 194,919 kWh annually; recognized savings in 2025: 194,919 * 2/12 = 32,487 kWh</p> | 115.3394                               |
| <p>Taichung Plant:</p> <p>Adjustment of HVAC operation in QC room and line-side warehouse from 24/7 continuous operation to manual 8-hour operation on working days (manually switched on during working hours and switched off after shifts)</p>                                                                                                                                                      | Annual electricity savings: approx. 73,056 kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 34.6285                                |
| <p>Suzhou Plant:</p> <p>Replacement of aging air compressors and renovation of exhaust gas scrubbers</p>                                                                                                                                                                                                                                                                                               | Replacement of aging air compressors saves 605,000 kWh annually                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 286.77                                 |
| <p>Wuxi Plant:</p> <p>Conversion of gas-fired RTO to electric-heated RTO</p>                                                                                                                                                                                                                                                                                                                           | Annual electricity savings: 44,800 kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 21.2352                                |

Note 1: Estimated carbon reduction benefits apply the 2024 electricity emission factor of 0.474 kg CO2e/kWh.



4.2.6 Air Pollution Control

INPAQ actively engages in air pollution control to fulfill its commitment to environmental sustainability. Operations across all plants strictly comply with local environmental regulations and maintain sound periodic monitoring mechanisms. For major pollutants generated during manufacturing processes—including Volatile Organic Compounds (VOCs), small amounts of Particulate Matter (PM), and odor pollutants—the Company engages certified third-party testing agencies to conduct regular sampling. Monitoring results over the years demonstrate that emission concentrations for all pollutants remain superior to local environmental protection authority standards.

| Plant                                       | Zhunan Plant |           |         | Taichung Plant |             |      | Suzhou Plant |            |            | Wuxi Plant |            |            |
|---------------------------------------------|--------------|-----------|---------|----------------|-------------|------|--------------|------------|------------|------------|------------|------------|
| Significant Air Emissions Statistics / Year | 2023         | 2024      | 2025    | 2023           | 2024        | 2025 | 2023         | 2024       | 2025       | 2023       | 2024       | 2025       |
| Nitrogen Oxides (NOx)                       | NA           | NA        | NA      | NA             | NA          | NA   | NA           | NA         | NA         | 63.5       | 64         | 70         |
| Sulfur Oxides (SOx)                         | NA           | NA        | NA      | NA             | NA          | NA   | NA           | NA         | NA         | NA         | NA         | NA         |
| Persistent Organic Pollutants (POP)         | NA           | NA        | NA      | NA             | NA          | NA   | NA           | NA         | NA         | NA         | NA         | NA         |
| Volatile Organic Compounds (VOC)            | NA           | NA        | 11 ppm  | NA             | 57 ppm      | NA   | 1.56 mg/m3   | 1.76 mg/m3 | 1.72 mg/m3 | 3.21 mg/m3 | 4.18 mg/m3 | 3.64 mg/m3 |
| Hazardous Air Pollutants (HAP)              | NA           | NA        | NA      | NA             | NA          | NA   | NA           | NA         | NA         | NA         | NA         | NA         |
| Particulate Matter (PM)                     | <1mg/N m3    | <1mg/N m3 | 1mg/Nm3 | NA             | < 1 mg/N m3 | NA   | NA           | NA         | NA         | 1.45 mg/m3 | 1.5 mg/m3  | 1.5 mg/m3  |
| Others (Odor Pollutants)                    | -            | -         | -       | NA             | 430         | 234  | -            | -          | -          | -          | -          | -          |

Note 1: Figures for Taichung Plant and Wuxi Plant represent annual average values.

4.2.7 Materials Usage

In INPAQ's manufacturing processes for protection components and antenna modules, raw material inputs consist primarily of non-renewable materials such as copper, nickel, and tin. Through precise Bill of Materials (BOM) management, we monitor historical resource consumption trends and continuously optimize production technologies to enhance resource efficiency.

| INPAQ Raw Materials Statistics |          |          |          |                            |
|--------------------------------|----------|----------|----------|----------------------------|
| Year / Material Type           | Copper   | Nickel   | Tin      | Total Material Weight (kg) |
| 2023                           | 6,240.00 | 3,550.00 | 4,680.00 | 14,470.00                  |
| 2024                           | 7,280.00 | 4,500.00 | 5,680.00 | 17,460.00                  |
| 2025                           | 6,260.00 | 2,350.00 | 4,040.00 | 12,650.00                  |



4.3 Biodiversity

INPAQ actively responds to international initiatives such as the Convention on Biological Diversity (CBD), the Kunming-Montreal Global Biodiversity Framework (GBF), and No Deforestation Commitments. Currently, all Company plants are located in legally established industrial parks and are neither located in nor adjacent to ecologically sensitive areas, legally protected areas, or high-biodiversity habitats. Assessment confirms that Company operations have no significant direct impact on areas of high biodiversity value. Should unavoidable operational activities involve biodiversity or ecologically protected zones, the Company will implement appropriate measures to minimize, mitigate, restore, or offset potential impacts on species and ecosystem diversity.

The Company plans to officially publish its Biodiversity Policy in 2026, aiming to minimize environmental impacts and enhance corporate resilience and sustainable competitiveness through the following concrete action plans, with the vision of achieving "Living in Harmony with Nature" by 2050.

Company Action Plans:

- Compliance and Conservation: Strictly comply with domestic and international regulations, avoid ecologically sensitive areas, and safeguard endangered species and their habitats.
- Green Operations: Minimize ecological impacts from operating activities through environmentally friendly measures such as carbon reduction, water conservation, and waste reduction, alongside the implementation of circular economy and green manufacturing.
- Value Compensation: If operational activities impacting the local environment occur—such as plant relocation or land development—execute ecological value assessments and implement mitigation measures to achieve "No Net Loss" (NNL).
- Partnership Inclusion: Hand in hand with the supply chain to protect the environment, participate in natural carbon sink and conservation initiatives, and raise stakeholder awareness regarding the importance of biodiversity and forest conservation.
- Exploring Biodiversity Opportunities: Support biodiversity-related initiatives and actively explore development opportunities in natural carbon sinks, including forests, soils, and oceans.

## 4.4 Water Resource Management

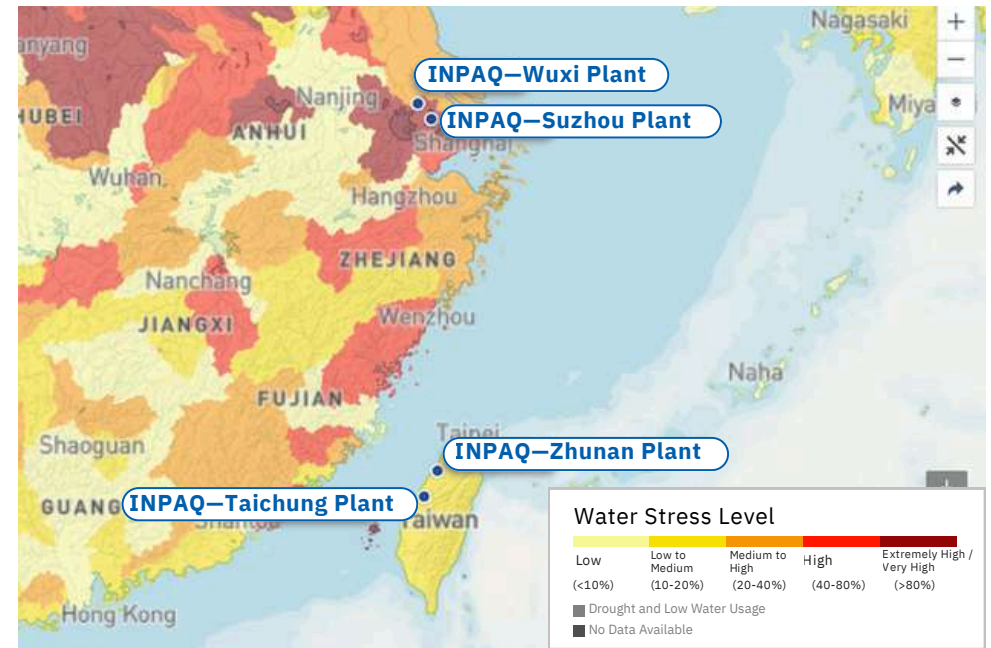
### 4.4.1 Water Risk Assessment

In recent years, climate change has led to increasingly frequent extreme weather events and shifting rainfall patterns, resulting in heightened risks related to water scarcity and water quality. Consequently, water resource usage and management have become critical environmental issues.

To better understand water usage at each operational site and assess potential water-related risks, INPAQ used the Aqueduct tool developed by the World Resources Institute (WRI) to conduct scenario simulations. The results showed that INPAQ's Suzhou and Wuxi plants face extremely high water scarcity risk (greater than 80%), while the other plants are classified as having low to medium risk (10%–20%).

### 4.4.2 Water Withdrawal and Consumption

INPAQ's water supply is sourced entirely from municipal tap water providers at each site. The primary uses include domestic needs and industrial processes such as electroplating, product cleaning, air conditioning cooling systems, and wastewater and exhaust gas treatment. Among all INPAQ plants, only the Wuxi site discharges treated effluent directly into a water body; all other sites discharge into local wastewater treatment plants for centralized processing. To mitigate water scarcity risks, INPAQ proactively implements water-saving and storage measures. Some plants are equipped with water storage tanks and reservoirs for emergency use. In addition, the company continuously promotes water conservation projects and upgrades production lines to improve water-use efficiency. The Company established a target in 2024 to reduce water withdrawal by 1% annually. Based on current trends, water withdrawal in 2025 decreased by 16.55% compared to 2024, outperforming the annual management target. Moving forward, the Company will continue executing various water conservation projects in accordance with established management plans to ensure efficient utilization of water resources.



### INPAQ Water Resource Usage

Note 1 : Sites marked with \* are located in water-stressed areas.

Note 2 : Third-party supplier water comes from municipal tap water, and all total dissolved solids (TDS) levels are  $\leq 1,000$  mg/L, classified as freshwater.

Note 3 : The Suzhou site only discharges domestic sewage; since no flow meter is installed at the discharge outlet, the discharge and consumption volumes are estimated based on coefficients from the local environmental impact assessment (EIA) report.

| Plant                  | Zhunan Plant | Wuxi Plant* | Suzhou Plant* | Total<br>(Million<br>Liters) |
|------------------------|--------------|-------------|---------------|------------------------------|
| Total Water Withdrawal |              |             |               |                              |
| 2023                   | 152.4180     | 64.0930     | 34.1120       | 250.6230                     |
| 2024                   | 181.7040     | 82.5700     | 30.6340       | 294.9080                     |
| 2025                   | 168.0698     | 49.2820     | 28.7580       | 246.1098                     |

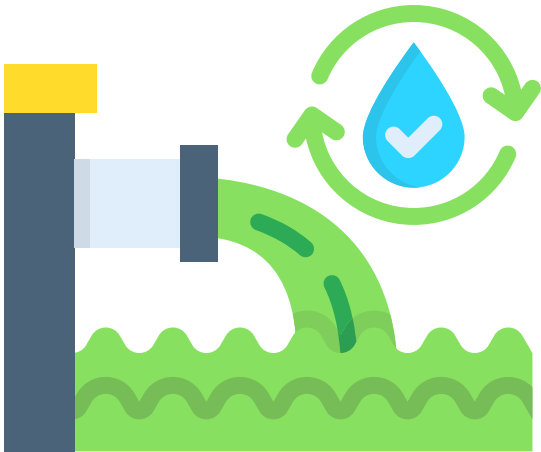
| Plant                 | Zhunan Plant | Wuxi Plant* | Suzhou Plant* | Total<br>(Million<br>Liters) |
|-----------------------|--------------|-------------|---------------|------------------------------|
| Total Water Discharge |              |             |               |                              |
| 2023                  | 68.4010      | 34.1370     | 27.2896       | 129.8276                     |
| 2024                  | 88.3440      | 39.3000     | 24.5072       | 152.1512                     |
| 2025                  | 59.9430      | 21.5940     | 23.0060       | 104.543                      |

4.4.2 Water Withdrawal and Consumption

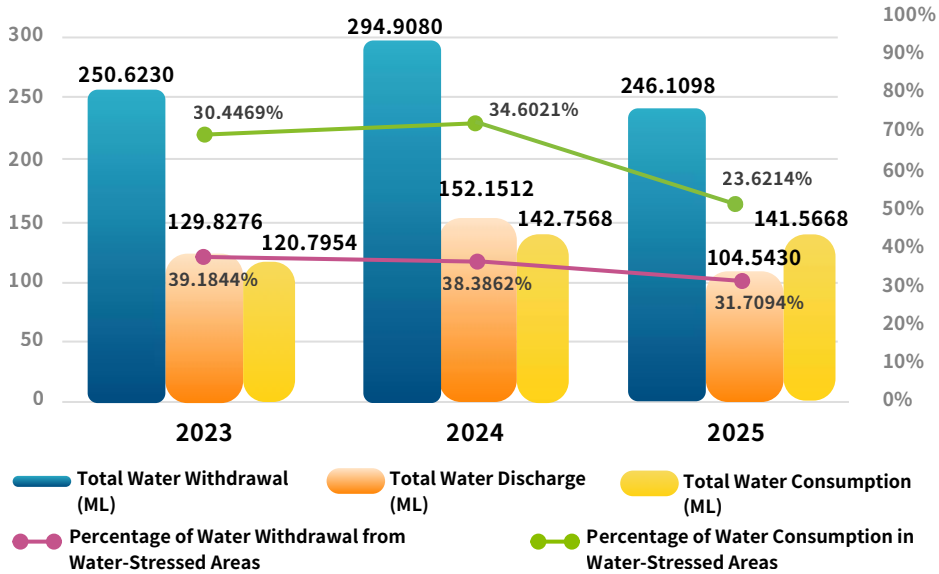
INPAQ Water Resource Usage

Note 1 : Sites marked with \* are located in water-stressed areas.  
Note 2 :Third-party supplier water comes from municipal tap water, and all total dissolved solids (TDS) levels are ≤1,000 mg/L, classified as freshwater.  
Note 3 :The Suzhou site only discharges domestic sewage; since no flow meter is installed at the discharge outlet, the discharge and consumption volumes are estimated based on coefficients from the local environmental impact assessment (EIA) report.

| Plant | Zhunan Plant            | Wuxi Plant* | Suzhou Plant* | Total (Million Liters) | Percentage of Water Withdrawal from Water-Stressed Areas | Percentage of Water Consumption in Water-Stressed Areas |
|-------|-------------------------|-------------|---------------|------------------------|----------------------------------------------------------|---------------------------------------------------------|
|       | Total Water Consumption |             |               |                        |                                                          |                                                         |
| 2023  | 84.0170                 | 29.9560     | 6.8224        | 120.7954               | 39.1844%                                                 | 30.4469%                                                |
| 2024  | 93.3600                 | 43.2700     | 6.1268        | 142.7568               | 38.3862%                                                 | 34.6021%                                                |
| 2025  | 108.1268                | 27.6880     | 5.7520        | 141.5668               | 31.7094%                                                 | 23.6214%                                                |



INPAQ Water Resource Usage





### 4.4.3 Wastewater Management

To ensure wastewater treatment efficiency, in addition to commissioning professional third-party agencies to regularly test effluent water quality, INPAQ plants regularly calibrate in-house water quality monitoring instruments to ensure measurement data accuracy. Over the past three years, water quality testing results across all plants have fully complied with local statutory effluent discharge standards.

| Wastewater Testing Results of Taiwan Plants              |              |       |       |                |       |       | Wastewater Testing Results of Wuxi Plant             |       |       |       | Wastewater Testing Results of Suzhou Plant            |        |        |        |
|----------------------------------------------------------|--------------|-------|-------|----------------|-------|-------|------------------------------------------------------|-------|-------|-------|-------------------------------------------------------|--------|--------|--------|
| Item / Year                                              | Zhunan Plant |       |       | Taichung Plant |       |       | Item / Year                                          | 2023  | 2024  | 2025  | Item / Year                                           | 2023   | 2024   | 2025   |
|                                                          | 2023         | 2024  | 2025  | 2023           | 2024  | 2025  |                                                      |       |       |       |                                                       |        |        |        |
| Total Suspended Solids (Discharge Standard: 300 mg/L)    | 2.03         | 3.65  | 2.40  | 27.75          | 33.75 | 37.9  | Total Suspended Solids (Discharge Standard: 70 mg/L) | 6.00  | 7.00  | 8.00  | Total Suspended Solids (Discharge Standard: 200 mg/L) | 45.00  | 52.00  | 36.00  |
| Biochemical Oxygen Demand Discharge (Standard: 300 mg/L) | 49.35        | 50.40 | 36.20 | 5.50           | 0.40  | 0.20  | Biochemical Oxygen Demand Discharge                  | NA    | NA    | NA    | Biochemical Oxygen Demand Discharge                   | NA     | NA     | NA     |
| Chemical Oxygen Demand Discharge (Standard: 500 mg/L)    | 7.10         | ND    | 14.35 | 15.90          | 11.95 | 10.00 | Chemical Oxygen Demand Discharge (Standard: 50 mg/L) | 20.00 | 18.00 | 15.00 | Chemical Oxygen Demand Discharge (Standard: 400 mg/L) | 116.00 | 125.00 | 104.00 |

Note 1: Figures in the table above represent annual average values across all plants.

### 4.4.4 Water Conservation

Water resource management, conservation, and drought emergency response have become important components of corporate risk management. Jiabang regards water conservation as one of its top resource management priorities. The company improves water-saving efficiency through regular facility inspections, maintenance, and replacement of outdated equipment. It also actively promotes water-saving awareness through employee training and environmental education, aiming to reduce impact on water resources and the environment.

### Water Conservation Projects and Outcomes in Current Year

| Plant        | Water Conservation Project Description                                                                                                                                       |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Zhunán Plant | Water savings continuously realized on automated electroplating lines, with automatic throttle valves regulating flow rates to save approx. 30 metric tons of water monthly. |
| Wuxi Plant   | Achieved annual water withdrawal savings of 33,288 metric tons/year in 2025 through the overhaul of legacy piping and wastewater recycling and reuse.                        |



4.5 Waste Treatment

Significance to the Company

By reducing waste generation and promoting resource recycling and reuse, enterprises can lower treatment and raw material costs, thereby improving operational efficiency.

Policy

INPAQ is committed to environmental responsibility by implementing various measures to reduce waste generation and the use of hazardous substances, aiming to achieve green practices and sustainable operations.

Commitment

The company is dedicated to pollution prevention, environmental protection, and industrial waste reduction to minimize harm to both the environment and human health.

Responsible Department  
Grievance Mechanism

Environmental Health and Safety (EHS) Office / Contact Email.

Short-term Goal

- Waste reduction is further supported through improved production processes, optimized material usage, and employee engagement in waste minimization efforts.
- INPAQ aims to increase the hazardous waste recycling rate by 5%.

Mid-to-Long-term Goal

- INPAQ has established stable, long-term partnerships with qualified waste disposal vendors and completed a comprehensive review of the company's existing waste management policies.
- Necessary improvements are implemented in accordance with regulatory requirements to ensure full compliance with the latest environmental laws.

Evaluation Mechanism  
/ Results

- Regular tracking of final waste disposal outcomes through government-certified waste contractors.
- No violations found during unannounced audits conducted in 2025.
- Increased recycling ratio of hazardous industrial waste.

Resources Invested and  
Concrete Results

- Taiwan Plants incurred hazardous waste disposal costs of NTD 4,673 thousand and general industrial waste disposal costs of NTD 1,406 thousand.
- Mainland China Plants incurred hazardous waste disposal costs of RMB 233.5 thousand and general industrial waste disposal costs of RMB 137.8 thousand.

INPAQ’s Taiwan sites primarily generate waste such as electroplating wastewater, alcohol and acetone used in cleaning processes, and electroplating sludge from wastewater treatment systems. The main types of waste at the China sites include electroplating waste liquids, spent organic solvents, sludge, and used activated carbon from replaced air pollution control equipment. All waste is handled and disposed of by certified waste management contractors.

In terms of waste management, INPAQ adheres to the principle of waste reduction by continuously improving production processes to minimize waste generation.

| INPAQ Waste Reduction Measures and Outcomes in Current Year |                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Plant                                                       | Description                                                                                                                                                                                                                                                                                                                                                                                          |
| Zhunan Plant                                                | <ul style="list-style-type: none"><li>Continuous operation of solvent recovery machines, reducing hazardous industrial waste by approx. 5.26 metric tons annually.</li><li>Process-side improvements implemented for electroplating waste liquid, optimizing replacement procedures for copper, nickel, and tin waste liquids to achieve an annual reduction of approx. 32.60 metric tons.</li></ul> |
| Wuxi Plant                                                  | <ul style="list-style-type: none"><li>Hazardous industrial waste reduction of 30.09 metric tons.</li><li>General industrial waste reduction of approx. 4.73 metric tons.</li></ul>                                                                                                                                                                                                                   |
| Suzhou Plant                                                | <ul style="list-style-type: none"><li>Hazardous industrial waste reduction of approx. 0.70 metric tons.</li></ul>                                                                                                                                                                                                                                                                                    |



Total Waste Statistics for Taiwan Plants

| Unit: Metric Tons            | Hazardous Industrial Waste |                   |                   |                  |                    |                             |           |                    |              |                |                   |                    |                                                          |                    |          |
|------------------------------|----------------------------|-------------------|-------------------|------------------|--------------------|-----------------------------|-----------|--------------------|--------------|----------------|-------------------|--------------------|----------------------------------------------------------|--------------------|----------|
| Waste Categories             | Electroplating Sludge      |                   | Inorganic Sludge  | Activated Carbon | Waste Nitric Acid  | Electroplating Waste Liquid |           |                    |              | Waste Solvents |                   |                    | Waste Electronic Components, Scraps, and Defective Goods |                    | Subtotal |
| 2023                         | 0.0000                     | 14.2700           | 0.0000            | 43.5400          | 0.3000             | 0.4100                      | 43.8000   | 69.5300            | -            | 30.6900        | 5.9200            | 2.0500             | 0.0000                                                   | 3.9256             | 205.7400 |
| 2024                         | 0.0000                     | 15.5950           | 0.1700            | 24.7900          | 0.1300             | 0.0000                      | 86.9200   | 54.3800            | 2.6800       | 31.9900        | 14.6500           | 0.6800             | 5.5000                                                   | 3.0350             | 235.0250 |
| 2025                         | 0.0000                     | 9.2235            | 0.2500            | 24.2700          | 0.0000             | 0.0000                      | 90.3745   | 8.6700             | 12.3200      | 25.3000        | 6.8935            | 0.8900             | 12.5770                                                  | 36.8526            | 227.6211 |
| Treatment Methods            | Solidification             | Thermal Treatment | Thermal Treatment | Recycling        | Chemical Treatment | Thermal Treatment           | Recycling | Chemical Treatment | Incineration | Incineration   | Thermal Treatment | Physical Treatment | Recycling                                                | Physical Treatment |          |
| Off-site / On-site Treatment | Off-site                   |                   |                   |                  |                    |                             |           |                    |              |                |                   |                    |                                                          |                    |          |

| Unit: Metric Tons            | General Industrial Waste |              |                |              |                    |              |                     |          |
|------------------------------|--------------------------|--------------|----------------|--------------|--------------------|--------------|---------------------|----------|
| Waste Categories             | Waste Plastics           |              | Domestic Waste | Waste Ink    | Waste Wipes        | Waste Cloth  | Waste Glass Bottles | Subtotal |
| 2023                         | 0.0000                   | 0.0000       | 188.8000       | 0.9600       | 0.0000             | 0.1200       | 0.0000              | 189.8800 |
| 2024                         | 4.0000                   | 0.0000       | 236.8000       | 1.8200       | 3.8800             | 0.1200       | 0.0000              | 246.6200 |
| 2025                         | 6.6000                   | 0.0000       | 151.1610       | 2.0000       | 0.0000             | 0.1200       | 0.5400              | 160.4210 |
| Treatment Methods            | Recycling                | Incineration | Incineration   | Incineration | Physical Treatment | Incineration | Recycling           |          |
| Off-site / On-site Treatment | Off-site                 |              |                |              |                    |              |                     |          |

| Unit: Metric Tons | Total    | Hazardous Waste Recycling Rate |
|-------------------|----------|--------------------------------|
| Waste Categories  |          |                                |
| 2023              | 404.3156 | 40.7302%                       |
| 2024              | 487.1400 | 48.7319%                       |
| 2025              | 388.0421 | 55.8918%                       |

Note 1: Figures in the table above represent the combined total of Zhunan Plant and Taichung Plant.

Note 2: Municipal solid waste figures for Zhunan Plant and Taichung Plant are estimated values, calculated as: Dumpster capacity (kg) \* Working days per week (5 days) \* Working weeks per year.

Note 3: Electroplating processes at Taichung Plant were transferred to Zhunan Plant in mid-2023, and electroplating sludge reclassified as inorganic sludge starting May 2024.



Total Waste Statistics for Wuxi Plant

| Unit: Metric Tons            | Hazardous Industrial Waste |             |                       |                       |                                    |                                 |                                 |                                                    |                         |                        |                        |                   |                     |                 |                 |                                                 |                                 |                       |                       |          |
|------------------------------|----------------------------|-------------|-----------------------|-----------------------|------------------------------------|---------------------------------|---------------------------------|----------------------------------------------------|-------------------------|------------------------|------------------------|-------------------|---------------------|-----------------|-----------------|-------------------------------------------------|---------------------------------|-----------------------|-----------------------|----------|
| Waste Categories             | Organic Waste Liquida      | Waste Resin | Nickel-Bearing Sludge | Copper-Bearing Sludge | Electroplating Nickel Waste Liquid | Electroless Copper Waste Liquid | Electroless Nickel Waste Liquid | Chromium -Bearing Sludge and Distillation Residues | Waste Packing Materials | Waste Filter Cartridge | Waste Activated Carbon | Waste Mineral Oil | Waste Filter Cotton | Waste Packaging | Waste Oil Drums | Waste Liquid from Online Monitoring Instruments | Spent Medium-Efficiency Filters | Waste Packaging Drums | Waste Cleanroom Wipes | Subtotal |
| 2023                         | 24.802                     | 1.458       | 7.768                 | 1.990                 | 10.627                             | 5.705                           | 7.474                           | 5.135                                              | 1.482                   | 1.893                  | 8.086                  | 1.060             | 0.088               | 0.330           | 0.000           | 0.360                                           | 0.000                           | 2.365                 | 0.000                 | 80.618   |
| 2024                         | 24.712                     | 0.071       | 8.994                 | 0.000                 | 18.303                             | 0.000                           | 16.615                          | 0.000                                              | 0.000                   | 1.675                  | 20.883                 | 0.000             | 0.032               | 0.322           | 0.000           | 0.000                                           | 0.111                           | 3.055                 | 0.000                 | 94.772   |
| 2025                         | 23.047                     | 0.112       | 6.754                 | 0.000                 | 8.901                              | 0.000                           | 0.000                           | 0.000                                              | 0.000                   | 2.386                  | 19.189                 | 0.275             | 0.000               | 0.738           | 0.000           | 0.900                                           | 0.000                           | 2.283                 | 0.000                 | 64.684   |
| Treatment Methods            | Incineration               |             |                       |                       |                                    |                                 |                                 |                                                    |                         |                        |                        |                   |                     |                 |                 |                                                 |                                 | Recycling             | Incineration          |          |
| Off-site / On-site Treatment | Off-site                   |             |                       |                       |                                    |                                 |                                 |                                                    |                         |                        |                        |                   |                     |                 |                 |                                                 |                                 |                       |                       |          |

| Unit: Metric Tons            | General Industrial Waste |                           |                             |                                           |            |                |                         |             |                               |                   |                                   |                       |          |
|------------------------------|--------------------------|---------------------------|-----------------------------|-------------------------------------------|------------|----------------|-------------------------|-------------|-------------------------------|-------------------|-----------------------------------|-----------------------|----------|
| Waste Categories             | Scrapped Products        | Waste Packaging Materials | Waste Offcuts and Trimmings | Scrapped Finished and Semi-Finished Goods | Waste Rags | Waste Plastics | Waste Plastic Materials | Waste Paper | Copper and Lead Frame Offcuts | Waste Filter Bags | Waste Welding Wire and Electrodes | Enameled Wire Offcuts | Subtotal |
| 2023                         | 8.759                    | 9.748                     | 3.728                       | 3.369                                     | 4.402      | 4.133          | 3.863                   | 2.875       | 4.043                         | 0.000             | 0.000                             | 0.000                 | 44.920   |
| 2024                         | 1.209                    | 2.308                     | 9.468                       | 1.100                                     | 4.238      | 0.394          | 2.091                   | 1.383       | 3.939                         | 0.000             | 0.000                             | 0.000                 | 26.128   |
| 2025                         | 0.181                    | 0.272                     | 7.361                       | 2.081                                     | 0.181      | 2.173          | 0.181                   | 5.035       | 2.979                         | 0.761             | 0.012                             | 0.181                 | 21.397   |
| Treatment Methods            | Incineration             |                           |                             |                                           |            |                |                         |             |                               |                   |                                   |                       |          |
| Off-site / On-site Treatment | Off-site                 |                           |                             |                                           |            |                |                         |             |                               |                   |                                   |                       |          |

| Unit: Metric Tons | Total   | Hazardous Waste Recycling Rate |
|-------------------|---------|--------------------------------|
| Waste Categories  |         |                                |
| 2023              | 125.538 | 2.9332%                        |
| 2024              | 120.900 | 3.2235%                        |
| 2025              | 86.081  | 3.5296%                        |

Note 1: All general industrial waste at the Wuxi Plant is based on estimates.



Total Waste Statistics for Suzhou Plant

| Unit: Metric Tons            | Hazardous Industrial Waste |                        |                           |                                     |                                                 |                   |                              |          |
|------------------------------|----------------------------|------------------------|---------------------------|-------------------------------------|-------------------------------------------------|-------------------|------------------------------|----------|
| Waste Categories             | Scrubber Waste Liquid      | Waste Activated Carbon | Waste Packaging Materials | Printed Circuit Board (PCB) Offcuts | Waste Liquid from Online Monitoring Instruments | Waste Mineral Oil | Organic Solvent Waste Liquid | Subtotal |
| 2023                         | 0.0000                     | 22.1000                | 0.4220                    | 0.6395                              | 0.0000                                          | 1.0990            | 0.2800                       | 24.5405  |
| 2024                         | 18.5000                    | 29.5000                | 0.4215                    | 1.8955                              | 0.1000                                          | 0.8445            | 0.1120                       | 51.3735  |
| 2025                         | 20.5000                    | 28.4000                | 0.6600                    | 0.4460                              | 0.1110                                          | 0.2270            | 0.3120                       | 50.6560  |
| Treatment Methods            | Incineration               | Recycling              | Incineration              | Recycling                           | Incineration                                    | Incineration      | Incineration                 |          |
| Off-site / On-site Treatment | Off-site                   |                        |                           |                                     |                                                 |                   |                              |          |

| Unit: Metric Tons            | General Industrial Waste |                |                   |            |                |                          |                   |                     |                      |                         |                    |            |          | Unit: Metric Tons | Total  | Hazardous Waste Recycling Rate |
|------------------------------|--------------------------|----------------|-------------------|------------|----------------|--------------------------|-------------------|---------------------|----------------------|-------------------------|--------------------|------------|----------|-------------------|--------|--------------------------------|
| Waste Categories             | Waste Paper              | Waste Plastics | Waste Copper Wire | Food Waste | Domestic Waste | General Industrial Waste | Waste White Drums | Waste Carrier Trays | Metal Carrier Strips | Waste Ceramic Substrate | Silver Paste Wipes | Waste Wood | Subtotal | Waste Categories  |        |                                |
| 2023                         | 22.48                    | 0.962          | 0.862             | 8.19       | 8.55           | 152.96                   | 4.735             | 3.999               | 2.922                | 7.202                   | 2.036              | 3.2        | 218.10   | 2023              | 242.64 | 92.6611%                       |
| 2024                         | 21.61                    | 0.675          | 0.694             | 7.12       | 7.25           | 152.61                   | 4.467             | 4.058               | 1.144                | 4.757                   | 0.856              | 3.6        | 208.84   | 2024              | 260.21 | 61.1122%                       |
| 2025                         | 26.25                    | 0.722          | 3.304             | 6.458      | 19.966         | 157.27                   | 6.208             | 2.920               | 4.752                | 19.695                  | 2.342              | 3.4        | 253.29   | 2025              | 303.94 | 56.9449%                       |
| Treatment Methods            | Recycling                | Recycling      | Recycling         | —          | Incineration   | Incineration             | Recycling         | Recycling           | Recycling            | Recycling               | Recycling          | Recycling  |          |                   |        |                                |
| Off-site / On-site Treatment | Off-site                 |                |                   |            |                |                          |                   |                     |                      |                         |                    |            |          |                   |        |                                |



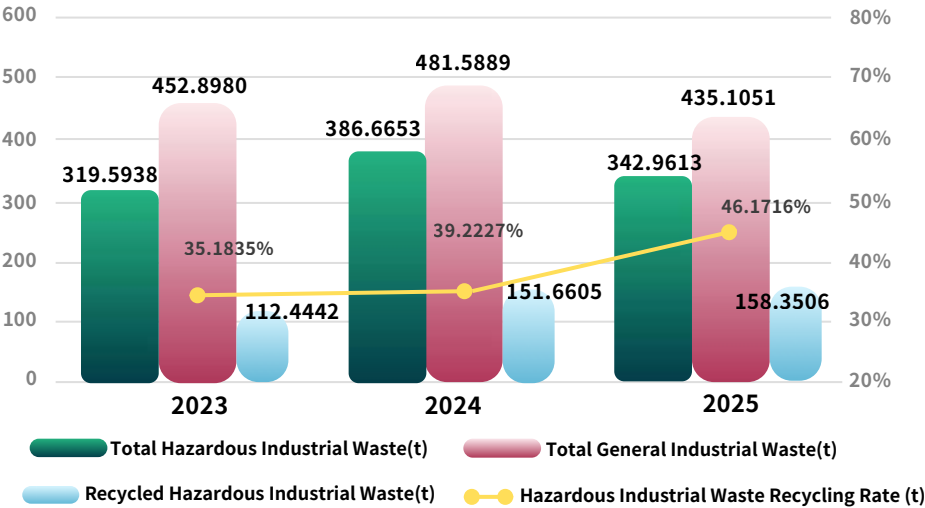
## 4.5 Waste Treatment

### INPAQ Overall Waste Statistics

| Waste Type (Metric Tons) / Year           | 2023     | 2024     | 2025     |
|-------------------------------------------|----------|----------|----------|
| Total Hazardous Industrial Waste          | 319.5938 | 386.6653 | 342.9613 |
| Total General Industrial Waste            | 452.898  | 481.5889 | 435.1051 |
| Recycled Hazardous Industrial Waste       | 112.4442 | 151.6605 | 158.3506 |
| Hazardous Industrial Waste Recycling Rate | 35.18%   | 39.22%   | 46.17%   |



### INPAQ Overall Waste Statistics



## 4.6 Sustainable Supply Chain

Supply chain management is a key indicator for a company's sustainable development. To implement efficient management, INPAQ categorizes its suppliers into direct material suppliers, indirect material suppliers, contractors, non-material product suppliers, measurement instrument suppliers, outsourced calibration/testing service providers, and environmental suppliers. Through regular supplier selection and evaluation, INPAQ establishes risk control items and identifies high-risk suppliers. Based on evaluation results, the company formulates improvement measures and supports suppliers in continuous enhancement, aiming to improve sustainable supply chain management performance and reduce operational risks, while building long-term sustainable partnerships.



### 4.6.1 Supplier Screening and Evaluation

#### New Supplier Screening

During initial collaboration with INPAQ, new suppliers undergo a baseline survey and RBA Human Rights awareness training covering operational status, product quality, delivery stability, and environmental substance requirements to inform partnership decisions. New suppliers of critical materials must provide quality and RBA certificates, sign the "Certificate of Non-Use of Environmental Managed Substances" and "EHS Communication Record Form" to strictly prohibit hazardous substances under REACH and RoHS regulations and restricted conflict minerals, ensuring compliance with environmental requirements. In the absence of the aforementioned certificates, suppliers are evaluated through the quality management system per established procedures using the "New Supplier Evaluation Form" and "EHS Management and RBA Code of Conduct Evaluation Form". Only those who achieve a passing score are added to the Qualified Supplier List.

#### Existing Supplier Evaluation

Divided into quarterly assessments and annual audits, INPAQ regularly evaluates critical material suppliers annually, formulating risk analysis data based on performance in quality, delivery, and cooperation, while reinforcing annual audit deficiency improvements and supplier management performance. Audit scope includes: Business Strategy, Continuous Improvement, Customer Requirements, Product Development, Manufacturing, Customer Feedback, Procurement and Outsourcing Management, Warehouse Operations, Production Equipment, Measuring Instruments, Human Resources, Internal Audits, and Documented Information. Environmental and human rights aspects are audited per items in the "EHS Management and RBA Code of Conduct Evaluation Form". If an audit result is non-compliant, the supplier is notified to complete improvements within a three-month grace period; failure to rectify deficiencies within the timeframe results in the revocation of supplier qualification.

#### Supplier Evaluation Results

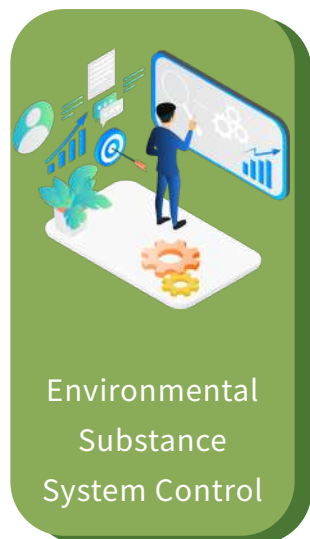
- In 2025, new supplier screening achieved a 100% pass rate.
- From 2023 to 2025, supplier audit results were 100% compliant, with zero non-compliant suppliers.

#### 4.6.1 Supplier Screening and Evaluation



Conflict  
Minerals  
Response

INPAQ maintains a strict policy regarding the sourcing of Tantalum (Ta), Tin (Sn), Tungsten (W), Gold (Au), Cobalt (Co), Mica, Copper (Cu), Graphite, Lithium, and Nickel (Ni) in its manufactured products. The Company conducts due diligence on procurement from "Conflict-Affected and High-Risk Areas" (CAHRAs) to reasonably assure that sourcing complies with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and the Responsible Minerals Assurance Process (RMAP) of the Responsible Minerals Initiative (RMI), ensuring that mineral and metal supply originates from legitimate sources and conforms to responsible sourcing practices.



Environmental  
Substance  
System Control

##### Selection

- ISO9001 Certificate
- IATF16949 Certificate
- Declaration of Non-use of Environmentally Hazardous Substances
- EHS Communication Record Form
- Safety Data Sheet (SDS)
- Third-Party Inspection Report

##### Verification

- Integrity Commitment Letter
- Responsible Business Alliance (RBA) Code of Conduct Version 8.0

##### Control

##### • Quarterly Assessment / Annual Audit

Audit Content: Business Strategy and Process Approach Control Procedure, Continuous Improvement Management Procedure, Customer Requirement Procedure, Product Development Procedure, Production and Manufacturing Procedure, Customer Feedback Procedure, Procurement and Outsourcing Procedure, Warehouse Operations Procedure, Production Equipment Procedure, Measurement Equipment Procedure, Human Resource Procedure, Internal Audit Procedure, Documented Information Procedure, Environmental Health & Safety (EHS) Management, and RBA Code of Conduct. If the audit result is non-compliant, transactions will be immediately suspended, and the supplier must complete corrective actions within three months. Transactions may resume only after a re-evaluation confirms compliance.

### 4.6.1 Supplier Screening and Evaluation

#### Number of New INPAQ Suppliers Signing and Returning EHS Communication Record Forms

| Item / Year                              | 2023          |              |            | 2024          |              |            | 2025          |              |            |
|------------------------------------------|---------------|--------------|------------|---------------|--------------|------------|---------------|--------------|------------|
| Signing of EHS Communication Record Form | Taiwan Plants | Suzhou Plant | Wuxi Plant | Taiwan Plants | Suzhou Plant | Wuxi Plant | Taiwan Plants | Suzhou Plant | Wuxi Plant |
| Number of Suppliers in Current Year      | 5             | 21           | 16         | 8             | 32           | 2          | 8             | 32           | 51         |
| ESG Screening Ratio                      | 100%          | 100%         | 100%       | 100%          | 100%         | 100%       | 100%          | 100%         | 100%       |

Note 1: The above supplier statistics only include qualified raw material suppliers.

#### Number of INPAQ Suppliers Evaluated

| Item / Year                                     | 2023          |              |            | 2024          |              |            | 2025          |              |            |
|-------------------------------------------------|---------------|--------------|------------|---------------|--------------|------------|---------------|--------------|------------|
| Number of Suppliers in Current Year             | Taiwan Plants | Suzhou Plant | Wuxi Plant | Taiwan Plants | Suzhou Plant | Wuxi Plant | Taiwan Plants | Suzhou Plant | Wuxi Plant |
| Total Number of Suppliers                       | 159           | 403          | 56         | 157           | 242          | 56         | 146           | 273          | 107        |
| Number of Suppliers with Environmental Impacts  | 11            | 31           | 9          | 12            | 26           | 7          | 10            | 28           | 65         |
| Number of On-Site Audited Suppliers             | 9             | 31           | 9          | 12            | 26           | 7          | 10            | 28           | 65         |
| Achievement Rate of On-Site Supplier ESG Audits | 100%          | 100%         | 100%       | 82%           | 100%         | 100%       | 100%          | 100%         | 100%       |

Note 1: The above supplier statistics only include qualified raw material suppliers, including both new and existing suppliers.

4.6.2 Local Procurement Policy

Suppliers are essential partners in INPAQ's sustainable operations. Regarding raw material procurement strategies, the Company prioritizes locally produced suppliers. This approach accelerates supply efficiency and reduces carbon emissions while supporting local economic stability and job creation.



INPAQ Local Procurement Amount Percentage Over the Past Three Years

| Region / Year | 2023 | 2024 | 2025 |
|---------------|------|------|------|
| Taiwan        | 74%  | 72%  | 76%  |
| Suzhou        | 89%  | 93%  | 93%  |
| Wuxi          | 61%  | 81%  | 85%  |

Note 1: “Local” is defined as the area where the operating site is located.  
Note 2: The procurement amount ratio only includes raw material suppliers.  
Note 3: Local procurement is determined by whether a domestic invoice is issued.  
Note 4: Local Procurement Ratio = (Procurement amount from local suppliers ÷ Total procurement amount) × 100%

4.6.3 Supplier Risk Management

In response to global challenges such as pandemics, geopolitical dynamics, and climate change, INPAQ adopts multiple strategies to maintain supply chain stability and reliability while mitigating material shortage risks. The Company's cooperative strategies with suppliers include:

- (1) Conduct regular risk management by performing risk analyses based on supplier product criticality, delivery performance, and audit deficiency status to evaluate high-risk items and formulate preventive and corrective actions for effective risk control.

(2) In terms of critical raw material inventory management, multiple factors are comprehensively considered, including:
  - Providing long-lead-time demand forecasts (FCST) to suppliers.
  - Maintaining close communication with customers to monitor project progress and order volume fluctuations.
  - Opportunistically increasing inventory levels of critical raw materials to cope with unexpected demand surges or supply delays.

Through these comprehensive measures, INPAQ ensures supply chain resilience and stability while mitigating the impact of potential risks.





# Social Care

# 5

## **5.1 Human Resource Policy and Commitments**

5.1.1 INPAQ Human Rights Policy

5.1.2 Human Rights Protection

5.1.3 Workforce Demographics and Statistics

## **5.2 Talent Alignment and Retention**

5.2.1 Compensation and Benefits

5.2.2 Employee Turnover Analysis

5.2.3 Compensation, Benefits, and  
Friendly Workplace Initiatives

5.2.4 Employee Development Programs

5.2.5 Labor-Management Communication

## **5.3 Occupational Health and Safety**

5.3.1 Occupational Health and Safety  
Management System

5.3.2 Hazard Identification, Risk Assessment, and  
Incident Investigation

5.3.3 Occupational Health Services and Health Promotion

5.3.4 Worker Participation and Communication

5.3.5 Occupational Health and Safety Training

5.3.6 Occupational Injury Statistics and Analysis

## **5.4 Social Welfare Initiatives**

## 5.1 Human Resource Policies and Commitments

INPAQ Technology follows the Responsible Business Alliance (RBA Code of Conduct) and labor laws and gender equality regulations of the regions in which it operates. INPAQ have established human rights protection and labor policies and have made them publicly available to all employees. Together with our staff, we strive to create a high-quality work environment based on mutual prosperity. Since the company's founding, there have been no human rights-related complaints through formal mechanisms, nor any issues involving discrimination or indigenous rights. The company has not undergone human rights audits or impact assessments, and no major legal violations occurred in 2025.



### 5.1.1 INPAQ Human Rights Policy

We are committed to aligning with internationally recognized human rights standards, including the “Universal Declaration of Human Rights”, “International Labour Organization (ILO) Conventions”, and the “UN Guiding Principles on Business and Human Rights”. Our commitments in human resource policies include:

- Eliminating all forms of discrimination and ensuring equal opportunities in recruitment, training, and promotion.
- Providing fair wages and benefits and maintaining decent working conditions.
- Ensuring a safe and healthy workplace and preventing occupational hazards.
- Respecting employees' freedom of association and supporting collective bargaining rights.

We implement these commitments through dedicated monitoring mechanisms and regular human rights risk assessments, and provide grievance channels for employees.



### 5.1.2 Human Rights Protection



INPAQ's human resources policy adheres to the following principles: within the framework of national laws and regulations, HR management comprehensively balances institutionalization and humanization. Decisions regarding recruitment, compensation, training, promotion, termination, and retirement are absolutely free from discrimination based on race, social class, gender, or political affiliation. Furthermore, in compliance with the Personal Data Protection Act, the utmost confidentiality protection is implemented for employees' personal data. To further enhance our human rights management system, we plan to promote human rights due diligence covering both employees and suppliers. Through the identification and assessment of human rights risks, we design risk management and mitigation measures, implement improvements, and conduct follow-up tracking to effectively reduce the impact of human rights risks.



#### Gender Equality in the Workplace

INPAQ Technology complies with regulatory requirements by explicitly defining and actively promoting the Act of Gender Equality in Employment, introducing various sexual harassment prevention policies and measures to foster a work environment of gender equality.



#### Prohibition of Child Labor

Our Employee Recruitment Management Regulations and Social Responsibility Code of Conduct Management Regulations explicitly prohibit the employment of child labor. The Company does not engage in forced labor, nor does it use child labor or illegal foreign workers. Minor employees are strictly prohibited from performing hazardous work. All wages, labor conditions, and safety and health standards are established in accordance with national and regional laws and regulations, supplemented by internal corporate regulations.



#### Hiring Local Management

The Company believes that hiring local talent not only benefits the local economy but also enhances our understanding of local needs and culture. This helps build trust and community links for local corporate social responsibility, while reinforcing compliance and operational efficiency in corporate governance. Therefore, all plants employ local management teams based on operational contexts.

Note 1: Statistical data is based on figures as of December 31 of each year.  
Note 2: Employment contracts are categorized into permanent contracts (regular full-time) and temporary contracts (short-term, seasonal, or specific project periods; this also includes temporary substitutes hired to cover duties until employees return from maternity or parental leave).  
Note 3: Full-time employees refer to those whose weekly working hours reach the maximum statutory limit; part-time employees refer to those whose weekly working hours fall below the maximum statutory limit, serving on a part-time basis such as student interns and hourly workers.  
Note 4: Employee statistics for Taiwan include 2 employees from Taiwan INPAQ Technology (Inpaq Co., Ltd.) and INPAQ expatriate personnel.  
Note 5: INPAQ Yongzhou Plant ceased operations in mid-2025. Data during its operational period deviated from annual reporting baselines and was difficult to compile, and thus was excluded from 2025 statistics (the same applies to subsequent relevant statistical data). Starting from 2025, statistics include data from Malaysia and the subsidiary Genesis.

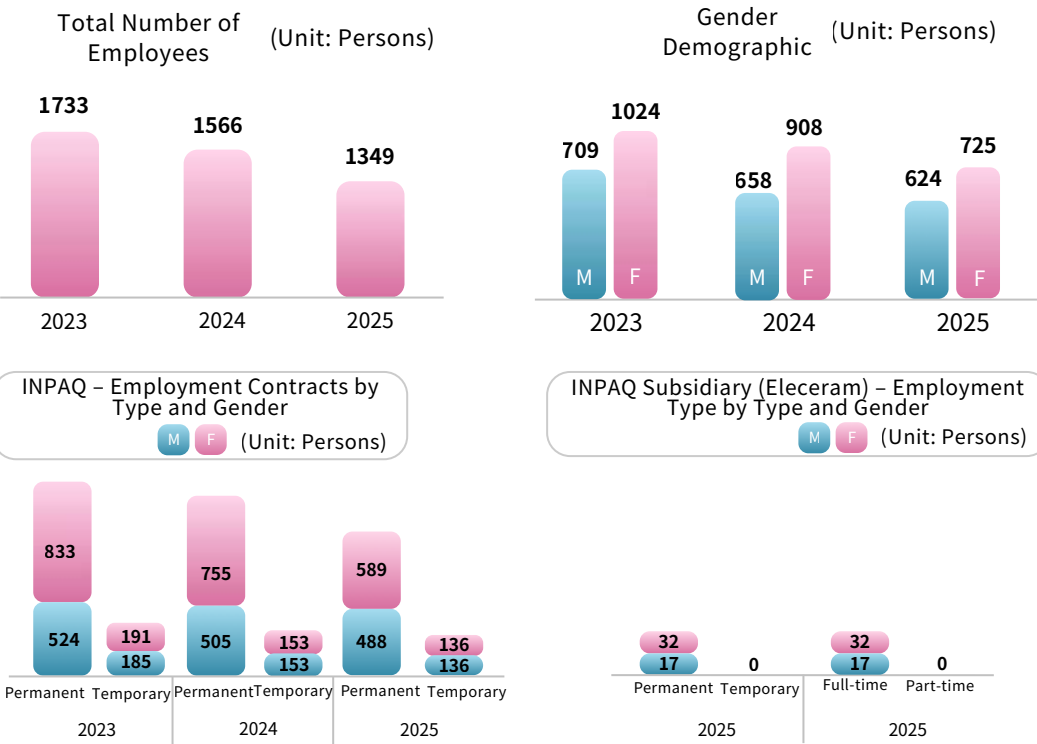
### 5.1.3 Workforce Demographics Statistics

As a leading brand in electronic protection components and antenna products, INPAQ has employed over 1,000 employees in recent years, leveraging competitive compensation packages to attract top talent to join our growth journey.

Operating in the electronic components industry, the vast majority of INPAQ's employees are hired under permanent employment contracts (i.e., full-time regular staff). The Company offers a long-term, stable employment model that enables employees to fully commit to their work without worries, helping to safeguard their economic livelihoods.

In addition, the Company's non-employee workers primarily consist of appointed consultants, technicians, or operators. Leveraging their extensive knowledge and skills, these professionals support operational and business development initiatives. Through this flexible collaboration model, the Company effectively integrates internal and external resources while introducing external expert recommendations to supplement internal capabilities.

#### INPAQ Employee Statistics





5.1.3 Workforce Demographics and Statistics

INPAQ Non-Employee Worker Statistics

| Non-Employee Statistics / Year |          | 2023       |                              | 2024       |                              | 2025       |                              |
|--------------------------------|----------|------------|------------------------------|------------|------------------------------|------------|------------------------------|
| Total Number of Workers        |          | 738        |                              | 701        |                              | 814        |                              |
| Contract Type                  |          | Dispatched | Contracted                   | Dispatched | Contracted                   | Dispatched | Contracted                   |
| Gender                         | Male     | 361        | 4                            | 318        | 4                            | 362        | 0                            |
|                                | Female   | 372        | 1                            | 378        | 1                            | 452        | 0                            |
| Region                         | Taiwan   | 0          | 5                            | 3          | 5                            | 0          | 0                            |
|                                | Suzhou   | 533        | 0                            | 491        | 0                            | 626        | 0                            |
|                                | Wuxi     | 199        | 0                            | 201        | 0                            | 188        | 0                            |
|                                | Yongzhou | 1          | 0                            | 1          | 0                            | -          | -                            |
|                                | Malaysia | 0          | 0                            | 0          | 0                            | 0          | 0                            |
| Job Nature                     |          | Operators  | Senior Technical Consultants | Operators  | Senior Technical Consultants | Operators  | Senior Technical Consultants |
| Gender                         | Male     | 361        | 4                            | 318        | 4                            | 362        | 0                            |
|                                | Female   | 372        | 1                            | 378        | 1                            | 452        | 0                            |
| Region                         | Taiwan   | 0          | 5                            | 3          | 5                            | 0          | 0                            |
|                                | Suzhou   | 533        | 0                            | 491        | 0                            | 626        | 0                            |
|                                | Wuxi     | 199        | 0                            | 201        | 0                            | 188        | 0                            |
|                                | Yongzhou | 1          | 0                            | 1          | 0                            | -          | -                            |
|                                | Malaysia | 0          | 0                            | 0          | 0                            | 0          | 0                            |

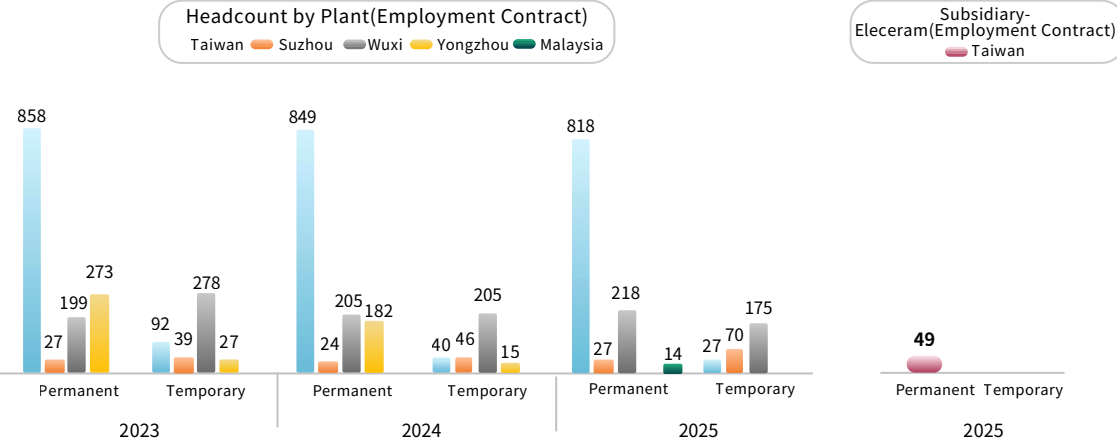
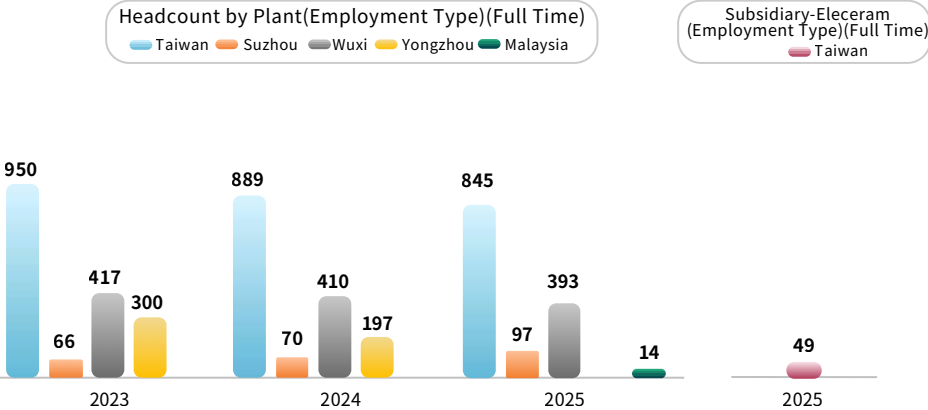
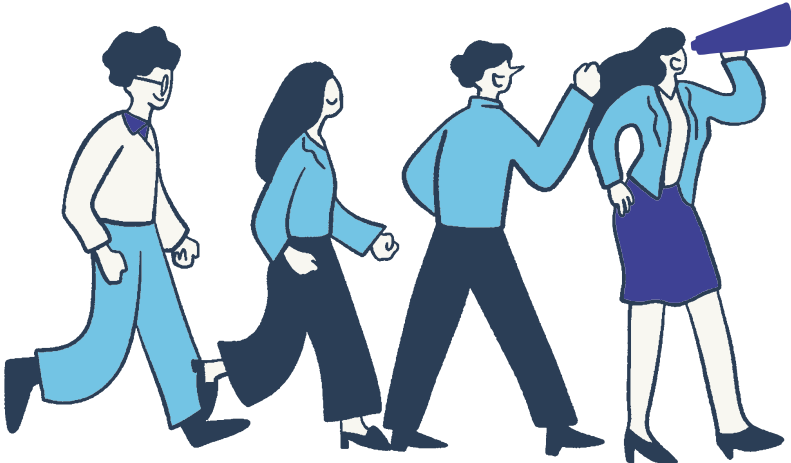
5.1.3 Workforce Demographics Statistics

Non-Employee Statistics for INPAQ Subsidiary – Eleceram

| Non-Employee Statistics / Year |        | 2025       |                              |
|--------------------------------|--------|------------|------------------------------|
| Total Number of Workers        |        | 0          |                              |
| Contract Type                  |        | Dispatched | Contracted                   |
| Gender                         | Male   | 0          | 0                            |
|                                | Female | 0          | 0                            |
| Region                         | Taiwan | 0          | 0                            |
| Job Nature                     |        | Operators  | Senior Technical Consultants |
| Gender                         | Male   | 0          | 0                            |
|                                | Female | 0          | 0                            |
| Region                         | Taiwan | 0          | 0                            |

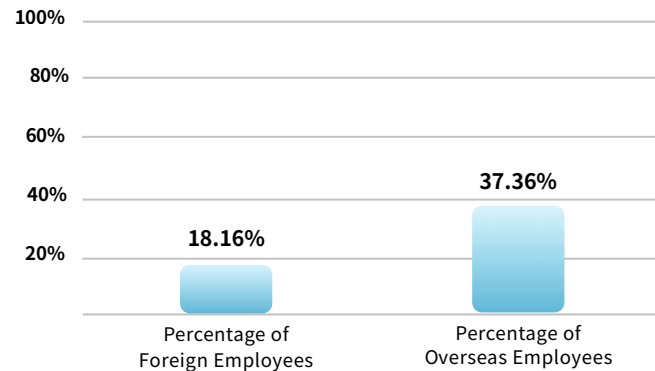
Note 1: Non-employee workers refer to individuals who provide labor to the Company without an employment contract, but whose work contents and execution methods are controlled or directed by the Company, such as dispatched workers, contractor personnel stationed on-site, and retired senior executives appointed as senior consultants.

In a globally competitive environment, workforce composition is a key factor influencing corporate competitiveness. Through cross-regional talent allocation, companies can expand into local markets more efficiently and promote intercultural exchanges. The chart below presents the 2025 workforce distribution statistics for INPAQ and Genesis, demonstrating the Company's global talent layout strategy and reflecting workforce background diversity and globalization trends.

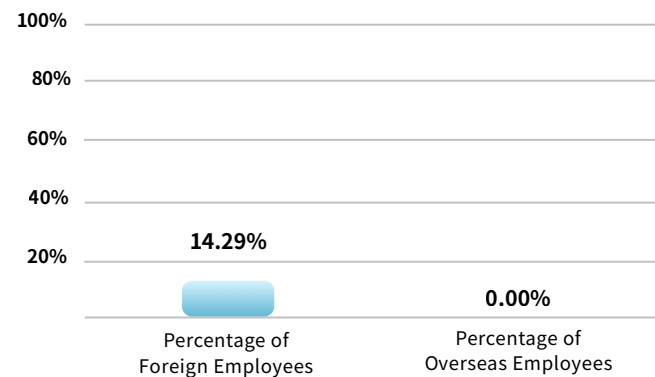


### 5.1.3 Workforce Demographics Statistics

INPAQ Foreign and Overseas Employee  
Statistics for Current Year



Foreign and Overseas Employee Statistics for  
INPAQ Subsidiary – Eleceram for Current Year



Note 1: Foreign employees are defined as workers who require work visas in their country of employment; overseas employees are defined as employees located outside the Taiwan region.

Regarding workforce diversity, INPAQ categorizes employees into direct workers and indirect workers based on job functions. Due to operational characteristics of production lines, direct workers are predominantly female, whereas indirect workers are mostly male to meet operational needs in R&D, quality assurance, and sales. In terms of age distribution, employees under 50 years old account for approximately 90%, indicating that mid-career and young professionals form the core backbone. Experienced senior managers mentor young teams, creating a stable human resources structure with effective knowledge transfer. Furthermore, the Company actively responds to government policies by employing individuals with disabilities. Employment numbers for INPAQ (Taiwan region) exceed statutory requirements, demonstrating a diverse and inclusive corporate culture.



In Taiwan operating locations, 100% of senior management positions are held by local nationals. This highlights the Company's commitment to collaborating with local communities to discover talent, attracting outstanding individuals to work nearby, building local community trust, and contributing to the local economy.





5.1.3 Workforce Demographics Statistics

INPAQ Workforce Diversity Statistics

| Diversity Statistics / Year |      | Gender |        | Age      |        |              | Education |        |                      | Region |        |        |          |          |       |
|-----------------------------|------|--------|--------|----------|--------|--------------|-----------|--------|----------------------|--------|--------|--------|----------|----------|-------|
|                             |      | Male   | Female | Under 30 | 30-49  | 50 and above | MA/MS     | BA/BSS | High School or Below | Taiwan | Suzhou | Wuxi   | Yongzhou | Malaysia |       |
| Direct Workers              | 2023 | Number | 300    | 672      | 297    | 568          | 107       | 3      | 118                  | 851    | 572    | 149    | 9        | 242      | 0     |
|                             |      | %      | 17.31% | 38.78%   | 17.14% | 32.78%       | 6.17%     | 0.17%  | 6.81%                | 49.11% | 33.01% | 8.60%  | 0.52%    | 13.96%   | 0.00% |
|                             | 2024 | Number | 238    | 540      | 197    | 505          | 76        | 4      | 341                  | 433    | 499    | 125    | 9        | 145      | 0     |
|                             |      | %      | 15.20% | 34.48%   | 12.58% | 32.25%       | 4.85%     | 0.26%  | 21.78%               | 27.65% | 31.86% | 7.98%  | 0.57%    | 9.26%    | 0.00% |
|                             | 2025 | Number | 206    | 392      | 151    | 400          | 47        | 3      | 104                  | 491    | 467    | 118    | 9        | -        | 4     |
|                             |      | %      | 15.27% | 29.06%   | 11.19% | 29.65%       | 3.48%     | 0.22%  | 7.71%                | 36.40% | 34.62% | 8.75%  | 0.67%    | -        | 0.30% |
| Indirect Workers            | 2023 | Number | 410    | 351      | 225    | 482          | 54        | 102    | 553                  | 106    | 378    | 268    | 57       | 58       | 0     |
|                             |      | %      | 23.66% | 20.25%   | 12.98% | 27.81%       | 3.12%     | 5.89%  | 31.91%               | 6.12%  | 21.81% | 15.46% | 3.29%    | 3.35%    | 0.00% |
|                             | 2024 | Number | 420    | 368      | 228    | 512          | 48        | 106    | 576                  | 106    | 390    | 285    | 61       | 52       | 0     |
|                             |      | %      | 26.82% | 23.50%   | 14.56% | 32.69%       | 3.07%     | 6.77%  | 36.78%               | 6.77%  | 24.90% | 18.20% | 3.90%    | 3.32%    | 0.00% |
|                             | 2025 | Number | 418    | 333      | 230    | 458          | 63        | 102    | 561                  | 88     | 378    | 275    | 88       | -        | 10    |
|                             |      | %      | 30.99% | 24.68%   | 17.05% | 33.95%       | 4.67%     | 7.56%  | 41.59%               | 6.52%  | 28.02% | 20.39% | 6.52%    | -        | 0.74% |

Note:Percentage of direct labor personnel below 30 = (Number of direct labor workers below 30 at the end of the respective year / Total staff at the end of the respective year)\*100%.  
Percentage of indirect labor personnel with MA/MS degrees = (Number of direct labor workers with MA/MS degrees in the respective year/ Total staff at the end of the respective year)\*100%

### 5.1.3 Workforce Demographics Statistics

### Workforce Diversity Statistics for INPAQ Subsidiary – Eleceram

|                     | Diversity Statistics<br>/ Year |        | Gender |        | Age      |        |              | Education |        |                      | Region |
|---------------------|--------------------------------|--------|--------|--------|----------|--------|--------------|-----------|--------|----------------------|--------|
|                     |                                |        | Male   | Female | Under 30 | 30-49  | 50 and above | MA/MS     | BA/BSS | High School or Below | Taiwan |
| Direct<br>Workers   | 2025                           | Number | 9      | 26     | 3        | 18     | 14           | 2         | 1      | 32                   | 35     |
|                     |                                | %      | 18.37% | 53.06% | 6.12%    | 36.73% | 28.57%       | 4.08%     | 2.04%  | 65.31%               | 71.43% |
| Indirect<br>Workers | 2025                           | Number | 8      | 6      | 1        | 10     | 3            | 4         | 7      | 3                    | 14     |
|                     |                                | %      | 16.33% | 12.24% | 2.04%    | 20.41% | 6.12%        | 8.16%     | 14.29% | 6.12%                | 28.57% |

Note: Percentage of direct labor personnel below 30 = (Number of direct labor workers below 30 at the end of the respective year / Total staff at the end of the respective year)\*100%.  
Percentage of indirect labor personnel with MA/MS degrees = (Number of direct labor workers with MA/MS degrees in the respective year/ Total staff at the end of the respective year)\*100%

### INPAQ Employment Statistics for Persons with Disabilities

| Year | Number of Employees with Disabilities                   | Percentage of Total Employees in Taiwan Region | Exceeding Statutory Percentage |
|------|---------------------------------------------------------|------------------------------------------------|--------------------------------|
| 2023 | Male: 5; Female: 4 (including 1 with severe disability) | Unweighted: 0.95%; Weighted: 1.05%             | ✓                              |
| 2024 | Male: 5; Female: 5 (including 2 with severe disability) | Unweighted: 1.12%; Weighted: 1.35%             | ✓                              |
| 2025 | Male: 7; Female: 5 (including 2 with severe disability) | Unweighted: 1.42%; Weighted: 1.66%             | ✓                              |



Note 1: The above statistics cover only INPAQ Taiwan region.

## 5.2 Talent Alignment and Retention

A sound manpower structure is a key prerequisite for sustainable operations of the Company. INPAQ therefore offers highly competitive salaries and benefits to attract outstanding talent and rewards its employees for creativity and long-term contributions. Based on the concept of fair and equitable treatment of all employees, the Company has developed a transparent performance appraisal and incentive & discipline system to build a positive climate of fair competition between co-workers and motivate all staff members to apply themselves to their work. A corporate climate conducive to talent retention has been shaped with the ultimate goal of strengthening the attachment of employees to the Company and inspiring them to actively participate in company affairs. Transparent promotion channels and public announcement of promotion of co-workers with excellent work performance fosters a climate of benchmark learning, which in turn enables the Company to cultivate even more outstanding talent. In the meantime, INPAQ also designs training programs and schedules on-the-job training for its employees to ensure continued professional growth and realization of self-worth. In addition, INPAQ has diversified communication channels in place to facilitate the initiation of dialog with employees and enable them to provide timely feedback and suggestions. The Company responds in a well-intentioned manner to maintain harmonious labor-management interactions based on mutual trust.



### 5.2.1 Compensation and Benefits

#### Significance to the Company

Providing a competitive salary & benefits and comprehensive employee benefits helps attract outstanding talent, and enhances employees' sense of belonging, fostering mutual growth and a win-win relationship with the company.

#### Policy

To uphold the employment philosophy of "contributing according to ability and being rewarded accordingly," the company has established a compensation system based on "capability and performance." We participate in salary surveys to review industry standards and make timely adjustments.

#### Responsible Department Grievance Mechanism

- Human Resources Department, Administration Center
- Online and Offline CEO Contact Email

#### Short-term Goal

- Company conducts biannual performance evaluations. Based on macroeconomic indicators, overall market salary levels, and employee performance, we offer annual salary adjustment opportunities.
- Reduce the employee turnover rate by 5%.

#### Mid-to-Long-term Goal

- Employee salary is determined based on the achievement rate of annual operational targets and company profitability, and we provide competitive compensation packages above local regulatory standards according to individual performance.

#### Resources Invested and Concrete Results

- Conduct biannual performance evaluations for all employees.
- Offer salary adjustments, differentiated bonuses, and stock-based rewards based on performance. In 2025, the total distributed reached NTD\$247.588 million.

#### Commitment

- Recruitment and Employment: Based on the annual manpower planning goals, we efficiently allocate and utilize human resources to meet the needs of each department with high-quality talent.
- Salary & benefits: Company sets competitive and fair salary and benefits according to market salary trends and job evaluation. When the company achieves profitability, employees receive profit-sharing incentives such as employee compensation and year-end bonuses. Salary adjustments are implemented based on business performance, economic growth rate, consumer price index, and industry salary trends.

#### Evaluation Mechanism / Results

- In 2025, the total amount of salary adjustments, bonuses, and stock-based rewards increased by 90% compared to 2024.
- The average employee turnover rate is continuously tracked and compiled to analyze workforce change trends, thereby optimizing workforce management and improving talent retention rates. INPAQ's average turnover rate in 2025 decreased by 21.7% compared to 2024, successfully achieving the established annual target.
- The company continuously monitors regulatory updates and refers to industry compensation standards to develop competitive compensation strategies.

### 5.2.1 Compensation and Benefits

INPAQ formulates its compensation policy based on annual operational goals and profitability, offering market-competitive remuneration that exceeds regulatory requirements. To ensure that employee performance is appropriately reflected in individual compensation, all employees regularly receive performance and career development reviews. Review results are incorporated into career advancement and promotion considerations. This allows employees with specialized technical expertise to grow into domain experts through their own efforts, while those with managerial capability and leadership potential advance into management roles, providing broad opportunities for professional growth.

Employee salaries are determined based on seniority, academic background, work experience, and professional capability, without discrimination based on physical or psychological differences. As seniority increases and employees accumulate industry knowledge and experience, the Company readily shares profits, enabling employees to apply their expertise while achieving financial peace of mind, thereby enhancing employee cohesion and sense of belonging.

Furthermore, INPAQ is dedicated to enhancing employee work efficiency by providing comprehensive benefit measures and a high-quality office environment. By organizing various employee activities periodically, we effectively relieve workplace stress and foster positive interactions among colleagues. Simultaneously, the Company references peer benchmark enterprises to set targets for continuously optimizing corporate management and employee care, striving to build an ideal workplace.

## Our Approach

#### Compensation Competitiveness Analysis

We benchmark against leading companies and salary survey reports in the market, and consider overall industry salary trends to develop competitive compensation strategies. Regular salary adjustment programs are implemented accordingly.

#### Performance-Based Incentive Bonus System

Employees undergo performance evaluations twice a year, focusing on objective management, multi-dimensional assessment, and timely feedback. Based on performance results, salary adjustments, differentiated bonuses, and stock-based rewards are provided.

#### Employee Welfare Committee

We have an employee welfare committee that organizes year-end parties, annual employee travel subsidies, team-building activities, and more.

#### Employee Health & Wellbeing

We conduct regular health check-ups, promote health activities, and have established a health care system to actively monitor and support employee wellbeing. Additional mechanisms include Employee Assistance Programs (EAP), injury and illness care programs, and comprehensive protection through group insurance, cancer insurance, medical insurance, accident insurance, hospitalization subsidies, and emergency relief funds to assist employees in times of need.

#### Flexible Working Hours

We promote autonomous working hours, allowing employees to flexibly choose their arrival and departure times.



### 5.2.1 Compensation and Benefits

#### INPAQ Human Resource Development Plan and Objectives

##### Communication Mechanism

- Establish two-way communication channels to ensure employee voices are heard
- Hold regular labor-management meetings and publish outcomes
- Set up anonymous suggestion boxes and internal communication platforms (e.g., General Manager's Contact Email)
- Goal: Employee meeting participation rate  $\geq 80\%$

##### Salary and Benefits

- Optimize compensation and benefits structure to ensure market competitiveness
- Enhance employee satisfaction and reduce voluntary turnover
- Conduct market salary surveys and offer flexible benefits (such as tuition subsidies, flexible working hours, etc.)
- Target: Reduce turnover rate by 5% per year

##### Labor Dispute Resolution

- Establish a fair and transparent process for resolving labor disputes
- Provide independent grievance channels and third-party mediation mechanisms
- Conduct regular legal compliance training to ensure fair and reasonable dispute resolution
- Goal: Average dispute resolution time  $\leq 3$  days; resolution success rate  $\geq 90\%$

##### Employee Health and Safety

- Strengthen workplace safety and mental health support
- Conduct regular workplace safety inspections and offer Employee Assistance Programs (EAPs)
- Provide mental health hotlines and increase the frequency of health check-ups
- Goal: Workplace injury rate = 0; health resource utilization rate  $\geq 80\%$

##### Corporate Culture

- Promote a corporate culture of equality, respect, and diversity & inclusion
- Organize multicultural events and implement anti-discrimination policies
- Recognize outstanding employees and teams to strengthen corporate identity and engagement
- Target: Reduce turnover rate by 5% per year

##### Regulatory Compliance

- Ensure labor contracts and management systems comply with laws and regulations
- Regularly review labor contracts and update employee handbooks
- Conduct Labor Standards Act training to raise awareness of legal compliance among employees
- Goal: 100% compliance rate; 0 labor inspection violations

### Employee Stock Options, Stock Ownership Trust, and Equity Sharing Plans

The Company has established multi-tiered equity incentive mechanisms, sharing operational achievements with employees through employee stock option plans and employee stock ownership trust (ESOT) programs. By transforming employees into shareholders, we strengthen the alignment of long-term interests between teams and the Company, embodying a corporate culture of mutual prosperity. For detailed implementation status in 2025, please refer to the Market Observation Post System (MOPS) at:

<https://mopsov.twse.com.tw/mops/web/t146sb05>



### 5.2.2 Employee Turnover Analysis

Changes in INPAQ's total employee headcount and turnover numbers primarily reflect strategic adjustments in organizational architecture. In response to global operational optimization, specific plants (such as the Yongzhou Plant) ceased operations in 2025. Due to site closure operations, certain historical data was difficult to trace retrospectively; thus, the boundary for calculating 2025 new hire and turnover rates was adjusted to cover continuing operating locations.

INPAQ's total number of employee departures in 2025 was 266, representing a decrease of 228 compared to 2024. Analyzing the composition, apart from individuals leaving for personal career planning, the primary age demographic of departed employees was between 30 and 50 years old, with no significant difference in gender distribution. Excluding the specific impact of plant closures, the turnover rate at core operating locations dropped from 31.55% in 2024 to 19.72% in 2025, indicating that the workforce structure became increasingly stable following organizational optimization. Additionally, the Malaysia operating location was officially included in operational statistics in 2025 to reflect new progress in global expansion.

5.2.2 Employee Turnover Analysis

INPAQ New Hire Statistics

| Hire statistics/Year               |                      | 2023  |        | 2024  |       | 2025  |        |
|------------------------------------|----------------------|-------|--------|-------|-------|-------|--------|
|                                    |                      | Total | %      | Total | %     | Total | %      |
| Total staff in the respective year |                      | 1733  | -      | 1566  | -     | 1,349 | -      |
| Age                                | Under 30             | 179   | 10.33% | 98    | 6.26% | 92    | 6.82%  |
|                                    | 30-49                | 225   | 12.98% | 147   | 9.39% | 137   | 10.16% |
|                                    | 50 and above         | 8     | 0.46%  | 1     | 0.06% | 5     | 0.37%  |
| Gender                             | Male                 | 212   | 12.23% | 137   | 8.75% | 108   | 8.01%  |
|                                    | Female               | 200   | 11.54% | 109   | 6.96% | 126   | 9.34%  |
| Education                          | MA/MS                | 14    | 0.81%  | 19    | 1.21% | 22    | 1.63%  |
|                                    | BA/BSS               | 111   | 6.41%  | 115   | 7.34% | 135   | 10.01% |
|                                    | High School or Below | 287   | 16.56% | 112   | 7.15% | 77    | 5.71%  |
| Region                             | Taiwan               | 154   | 8.89%  | 121   | 7.73% | 145   | 10.75% |
|                                    | Wuxi                 | 9     | 0.52%  | 17    | 1.09% | 36    | 2.67%  |
|                                    | Suzhou               | 65    | 3.75%  | 56    | 3.58% | 34    | 2.52%  |
|                                    | Yongzhou             | 184   | 10.62% | 52    | 3.32% | -     | -      |
|                                    | Malaysia             | 0     | 0.00%  | 0     | 0.00% | 19    | 1.41%  |

INPAQ Employee Turnover Statistics

| Turnover statistics/Year           |                      | 2023  |        | 2024  |        | 2025  |        |
|------------------------------------|----------------------|-------|--------|-------|--------|-------|--------|
|                                    |                      | Total | %      | Total | %      | Total | %      |
| Total staff in the respective year |                      | 1733  | -      | 1566  | -      | 1,349 | -      |
| Age                                | Under 30             | 344   | 19.85% | 179   | 11.43% | 98    | 7.26%  |
|                                    | 30-49                | 308   | 17.77% | 277   | 17.69% | 157   | 11.64% |
|                                    | 50 and above         | 48    | 2.77%  | 38    | 2.43%  | 11    | 0.82%  |
| Gender                             | Male                 | 345   | 19.91% | 227   | 14.50% | 133   | 9.86%  |
|                                    | Female               | 355   | 20.48% | 267   | 17.05% | 133   | 9.86%  |
| Education                          | MA/MS                | 21    | 1.21%  | 22    | 1.40%  | 33    | 2.45%  |
|                                    | BA/BSS               | 163   | 9.41%  | 159   | 10.15% | 130   | 9.64%  |
|                                    | High School or Below | 516   | 29.77% | 313   | 19.99% | 103   | 7.64%  |
| Region                             | Taiwan               | 334   | 19.27% | 247   | 15.77% | 197   | 14.60% |
|                                    | Wuxi                 | 14    | 0.81%  | 17    | 1.09%  | 41    | 3.04%  |
|                                    | Suzhou               | 67    | 3.87%  | 63    | 4.02%  | 23    | 1.70%  |
|                                    | Yongzhou             | 281   | 16.21% | 167   | 10.66% | -     | -      |
|                                    | Malaysia             | 0     | 0.00%  | 0     | 0.00%  | 5     | 0.37%  |

## 5.2.2 Employee Turnover Analysis

### New Hire Statistics for INPAQ Subsidiary – Eleceram

| Hire statistics/Year               |                      | 2025  |        |
|------------------------------------|----------------------|-------|--------|
|                                    |                      | Total | %      |
| Total staff in the respective year |                      | 49    | -      |
| Age                                | Under 30             | 4     | 8.16%  |
|                                    | 30-49                | 15    | 30.61% |
|                                    | 50 and above         | 0     | 0.00%  |
| Gender                             | Male                 | 9     | 18.37% |
|                                    | Female               | 10    | 20.41% |
| Education                          | MA/MS                | 3     | 6.12%  |
|                                    | BA/BSS               | 7     | 14.29% |
|                                    | High School or Below | 9     | 18.37% |
| Region                             | Taiwan               | 19    | 38.78% |

### Employee Turnover Statistics for INPAQ Subsidiary – Eleceram

| Turnover statistics/Year           |                      | 2025  |        |
|------------------------------------|----------------------|-------|--------|
|                                    |                      | Total | %      |
| Total staff in the respective year |                      | 49    | -      |
| Age                                | Under 30             | 1     | 2.04%  |
|                                    | 30-49                | 13    | 26.53% |
|                                    | 50 and above         | 2     | 4.08%  |
| Gender                             | Male                 | 8     | 16.33% |
|                                    | Female               | 8     | 16.33% |
| Education                          | MA/MS                | 0     | 0.00%  |
|                                    | BA/BSS               | 8     | 16.33% |
|                                    | High School or Below | 8     | 16.33% |
| Region                             | Taiwan               | 16    | 32.65% |

Note 1: Total employee headcount is based on figures as of December 31 of current year.

Note 2: New Hire Rate = (Total number of new hires in a specific category for the current year / Total employee headcount at year-end) \* 100%. For example, Female New Hire Rate = (Total female new hires in current year / Total employee headcount at year-end) \* 100%. Turnover Rate = (Total employee turnover in a specific category for current year / Total employee headcount at year-end) \* 100%. For example, Turnover Rate for Employees Aged Under 30 = (Total turnover of employees under 30 in current year / Total employee headcount at year-end) \* 100%.

## INPAQ Salary Information for Full-time Non-Executive Employees

For salary information regarding the Company's full-time non-executive employees, please refer to the link below and input "TPEx Listed, 2025, Electronic Components Industry" to access relevant compensation data for the Company (Stock Code: 6284).



Salary Information for Full-time Non-Executive Employees

<https://mops.twse.com.tw/mops/#/web/t100sb15>

Note 1: The above statistics cover only INPAQ Taiwan region.

Note 2: The statistics in the table above follow the provisions of the "Directions for Reporting Salary Information of Full-Time Employees Not Serving in Executive Positions" compiled and published by the Taiwan Stock Exchange (TWSE). As definitions differ from other employee statistical tables, discrepancies exist in data presentation.



### 5.2.3 Compensation, Benefits, and Friendly Workplace Initiatives

INPAQ compares the ratios of basic salary and remuneration by gender and employee category. Among direct workers at Taiwan operating locations, basic salary levels between male and female employees are roughly equal, and the overall remuneration gap between genders has narrowed year by year. For indirect workers, differences between males and females in basic salary and remuneration stem from a higher proportion of males holding R&D and sales roles while females primarily engage in administrative and secretarial positions, alongside seniority differences. Nevertheless, to implement workplace diversity and equality principles, INPAQ is taking measures to address the pay gap. Regarding entry-level remuneration, the standard entry-level salary for INPAQ's direct workers, regardless of gender, is higher than the local minimum wage.

#### INPAQ Ratio of Basic Salary and Compensation

| Ratio of Basic Salary and Compensation |                  |              | Ratio |        |      |        |      |        |
|----------------------------------------|------------------|--------------|-------|--------|------|--------|------|--------|
| Key Operating Plants                   | Employee         | Item         | 2023  |        | 2024 |        | 2025 |        |
|                                        |                  |              | Male  | Female | Male | Female | Male | Female |
| Taiwan                                 | Direct Workers   | Basic Salary | 1.01  | 1      | 1    | 1      | 1.02 | 1      |
|                                        |                  | Compensation | 1.11  | 1      | 1.05 | 1      | 1.12 | 1      |
|                                        | Indirect Workers | Basic Salary | 1.43  | 1      | 1.42 | 1      | 1.34 | 1      |
|                                        |                  | Compensation | 1.39  | 1      | 1.41 | 1      | 1.13 | 1      |
| Wuxi                                   | Direct Workers   | Basic Salary | 1.08  | 1      | 1.03 | 1      | 1.04 | 1      |
|                                        |                  | Compensation | 1.13  | 1      | 1.12 | 1      | 1.06 | 1      |
|                                        | Indirect Workers | Basic Salary | 1.11  | 1      | 1.06 | 1      | 1.31 | 1      |
|                                        |                  | Compensation | 1.49  | 1      | 1.28 | 1      | 1.49 | 1      |

Note 1: Basic salary refers to the minimum fixed amount paid to employees for performing their duties, excluding any additional remuneration such as overtime pay, bonuses, or allowances. Remuneration refers to basic salary plus additional amounts paid to workers. Additional amounts paid to workers include seniority allowances, bonuses (including cash and equity), benefits, overtime pay, compensatory time off, and any other subsidies, such as transportation, living, and childcare subsidies.

#### INPAQ Ratio of Basic Salary and Compensation

| Ratio of Basic Salary and Compensation |                  |              | Ratio |        |      |        |      |        |
|----------------------------------------|------------------|--------------|-------|--------|------|--------|------|--------|
| Key Operating Plants                   | Employee         | Item         | 2023  |        | 2024 |        | 2025 |        |
|                                        |                  |              | Male  | Female | Male | Female | Male | Female |
| Suzhou                                 | Direct Workers   | Basic Salary | 1.01  | 1      | 1.01 | 1      | 1.01 | 1      |
|                                        |                  | Compensation | 1.13  | 1      | 1.11 | 1      | 1.11 | 1      |
|                                        | Indirect Workers | Basic Salary | 1.15  | 1      | 1.14 | 1      | 1.16 | 1      |
|                                        |                  | Compensation | 1.41  | 1      | 1.33 | 1      | 1.35 | 1      |
| Yongzho                                | Direct Workers   | Basic Salary | 1     | 1      | 1    | 1      | -    | -      |
|                                        |                  | Compensation | 1.053 | 1      | 1.19 | 1      | -    | -      |
|                                        | Indirect Workers | Basic Salary | 1     | 1      | 1    | 1      | -    | -      |
|                                        |                  | Compensation | 1.16  | 1      | 1.19 | 1      | -    | -      |
| Malaysia                               | Direct Workers   | Basic Salary | -     | -      | -    | -      | 2.33 | 1      |
|                                        |                  | Compensation | -     | -      | -    | -      | 1.5  | 1      |
|                                        | Indirect Workers | Basic Salary | -     | -      | -    | -      | 1.68 | 1      |
|                                        |                  | Compensation | -     | -      | -    | -      | 1.68 | 1      |



5.2.3 Compensation, Benefits, and  
Friendly Workplace Initiatives

Ratio of Basic Salary and Remuneration  
for INPAQ Subsidiary – Eleceram

| Ratio of Basic Salary<br>and Compensation |                     |              | Ratio<br>2025 |        |
|-------------------------------------------|---------------------|--------------|---------------|--------|
| Key Operating Plants                      | Employee            | Item         | Male          | Female |
| Taiwan                                    | Direct<br>Workers   | Basic Salary | 1.04          | 1      |
|                                           |                     | Compensation | 1.13          | 1      |
|                                           | Indirect<br>Workers | Basic Salary | 1.51          | 1      |
|                                           |                     | Compensation | 1.46          | 1      |

Note 1: Basic salary refers to the minimum fixed amount paid to employees for performing their duties, excluding any additional remuneration such as overtime pay, bonuses, or allowances. Remuneration refers to basic salary plus additional amounts paid to workers. Additional amounts paid to workers include seniority allowances, bonuses (including cash and equity), benefits, overtime pay, compensatory time off, and any other subsidies, such as transportation, living, and childcare subsidies.



INPAQ Standard Entry-Level Salary Ratio

Current Year Standard Entry-Level Salary /  
Local Minimum Wage

| Employee Category          | Gender | Ratio |
|----------------------------|--------|-------|
| Taiwan Direct<br>Workers   | Male   | 1.06  |
|                            | Female | 1.11  |
| Wuxi Direct<br>Workers     | Male   | 1.03  |
|                            | Female | 1     |
| Suzhou Direct<br>Workers   | Male   | 1.03  |
|                            | Female | 1     |
| Yongzhou Direct<br>Workers | Male   | 1     |
|                            | Female | 3.9   |
| Malaysia Direct<br>Workers | Male   | 3.18  |
|                            | Female | 2     |

Standard Entry-Level Salary Ratio  
for INPAQ Subsidiary – Eleceram

Current Year Standard Entry-Level Salary /  
Local Minimum Wage

| Employee Category        | Gender | Ratio |
|--------------------------|--------|-------|
| Taiwan Direct<br>Workers | Male   | 3.18  |
|                          | Female | 2     |

Note 1: Standard salary refers to the monthly regular wage provided to entry-level full-time employees.

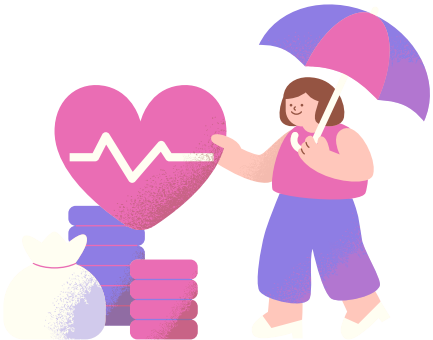
Employee  
Benefits

Taiwan Suzhou  
Wuxi Yongzhou  
Malaysia

- ☒ Group Accident Insurance
- ☒ Wedding/Funeral subsidies
- ☒ Festival Bonuses
- ☒ Performance Bonuses
- ☒ Year-End Bonus
- ☒ Employee Trips, Family Day, and Year-End Party
- ☒ Regular Health Checkups
- ☒ Birthday Celebrations
- ☒ Staff Cafeteria
- ☒ Lactation Room
- ☒ Employee Dormitory
- ☒ Flexible Working Hours

Note: Suzhou plant does not provide employee dormitories. Malaysia site does not provide group accident insurance, marriage/bereavement subsidies, festival bonuses, performance bonuses, regular health checkups, or birthday celebrations. Subsidiary Eleceram does not provide group accident insurance, birthday celebrations, lactation rooms, or employee dormitories.

The Company has deeply embedded a people-oriented corporate culture. Employees in Taiwan region may apply for parental leave without pay in accordance with regulations, while Mainland China operations implement parental leave policies. To support employees in raising families with peace of mind, we combine on-site medical service programs with dedicated maternal health consultation sessions, where professional medical personnel provide comprehensive physical and psychological care. Institutional mechanisms, including flexible working hours and remote work options, allow employees to adjust their schedules based on family needs. Infrastructure includes fully equipped lactation rooms integrated with female employee health protection plans, continuously optimizing workplace safety and well-being. INPAQ's specific implementation measures and outcomes are as follows:





5.2.3 Compensation, Benefits, and Friendly Workplace Initiatives

| INPAQ Implementation Measures                                                                                | Description and Results                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Friendly Infrastructure Services<br>Lactation Room Facilities                                                | Creating a dignified and warm nursing environment by providing private, well-equipped dedicated space, alongside designated lactation breaks in accordance with regulations, supporting female employees to balance breastfeeding needs upon returning to work.                                                                                                                                                                                                                                                                                                                                        |
| Flexible Work Arrangements<br>Flexible Working Hours and Remote Work                                         | Implementing flexible commuting schedules for indirect workers and offering supervisor-approved remote work options for employees with family care needs, helping staff flexibly adjust work schedules based on personal requirements.                                                                                                                                                                                                                                                                                                                                                                 |
| Occupational Safety and Maternal Protection<br>On-Site Medical Services:<br>Dedicated Maternal Consultations | Providing dedicated maternal health consultation sessions through on-site professional medical services, offering physical and mental care during pregnancy and postpartum periods, alongside workplace risk assessments and health education guidance.<br>Implementation Results:<br>● Professional Consultation: Completed in-depth physical and psychological consultations for 10 pregnant employees and 2 postpartum employees.<br>● Continuous Tracking: Conducted 100% health tracking and care for 10 pregnant employees and 10 postpartum employees to ensure maternal health and job safety. |



INPAQ Parental Leave Statistics

| Parental Leave Statistics / Year                                                                     | Gender | Taiwan  |        |        |
|------------------------------------------------------------------------------------------------------|--------|---------|--------|--------|
|                                                                                                      |        | 2023    | 2024   | 2025   |
| Number of Employees Entitled to Parental Leave in the Current Year                                   | Male   | -       | 9      | 39     |
|                                                                                                      | Female | -       | 48     | 34     |
| Number of Employees Who Took Parental Leave                                                          | Male   | 10      | 6      | 1      |
|                                                                                                      | Female | 9       | 9      | 6      |
| Number of Employees Due to Return to Work After Parental Leave (A)                                   | Male   | 10      | 5      | 3      |
|                                                                                                      | Female | 8       | 12     | 5      |
| Number of Employees Who Actually Returned to Work After Parental Leave (B) (Including Early Returns) | Male   | 9       | 3      | 1      |
|                                                                                                      | Female | 4       | 8      | 3      |
| Return to Work Rate (B/A)                                                                            | Male   | 90.00%  | 60.00% | 33.33% |
|                                                                                                      | Female | 50.00%  | 66.67% | 60.00% |
| Number of Employees Still Employed 12 Months After Returning from Parental Leave (C)                 | Male   | 4       | 0      | 0      |
|                                                                                                      | Female | 2       | 1      | 7      |
| Retention Rate (Current Year C / Previous Year B)                                                    | Male   | 100.00% | 0.00%  | 0.00%  |
|                                                                                                      | Female | 28.57%  | 25.00% | 87.50% |

Note 1: Return to Work Rate = (Total actual returned employees in current year / Total due to return employees in current year) \* 100%.  
Retention Rate = (Total employees still employed 12 months after return / Total actual returned employees in previous year) \* 100%.  
Note 2: Number of employees entitled to parental leave in 2025 = Total employees who applied for maternity leave, paternity leave (and paternity checkup leave), or parental leave from 2022 to 2025.  
Note 3: Operations in Mainland China implement local parental leave policies with days varying by province; thus, the parental leave statistics in the table above cover only Taiwan region.



5.2.3 Compensation, Benefits, and Friendly Workplace Initiatives

Parental Leave Statistics for INPAQ Subsidiary – Eleceram

| Parental Leave Statistics / Year                                                                     | Gender | Taiwan |
|------------------------------------------------------------------------------------------------------|--------|--------|
|                                                                                                      |        | 2025   |
| Number of Employees Entitled to Parental Leave in the Current Year                                   | Male   | 0      |
|                                                                                                      | Female | 1      |
| Number of Employees Who Took Parental Leave                                                          | Male   | 0      |
|                                                                                                      | Female | 1      |
| Number of Employees Due to Return to Work After Parental Leave (A)                                   | Male   | 0      |
|                                                                                                      | Female | 1      |
| Number of Employees Who Actually Returned to Work After Parental Leave (B) (Including Early Returns) | Male   | 0      |
|                                                                                                      | Female | 0      |
| Return to Work Rate (B/A)                                                                            | Male   | 0.00%  |
|                                                                                                      | Female | 0.00%  |
| Number of Employees Still Employed 12 Months After Returning from Parental Leave (C)                 | Male   | 0      |
|                                                                                                      | Female | 0      |
| Retention Rate (Current Year C / Previous Year B)                                                    | Male   | 0.00%  |
|                                                                                                      | Female | 0.00%  |

Note 1: Return to Work Rate = (Total actual returned employees in current year / Total due to return employees in current year) \* 100%. Retention Rate = (Total employees still employed 12 months after return / Total actual returned employees in previous year) \* 100%.  
Note 2: Number of employees entitled to parental leave in 2025 = Total employees who applied for maternity leave, paternity leave and paternity checkup leave, or parental leave from 2022 to 2025.  
Note 3: Operations in Mainland China implement local parental leave policies with specific days varying by province; thus, the parental leave statistics in the table above cover only Taiwan region.



In addition, the Company implements an inclusive leave policy that safeguards indigenous employees' legal right to take Ritual Leave, encouraging them to return to their tribes for traditional ceremonies.

INPAQ Ritual Leave Statistics

| Headcount / Year       | 2023 | 2024 | 2025 |
|------------------------|------|------|------|
| Number of Participants | 1    | 1    | 4    |

Finally, to safeguard employees' retirement financial planning, INPAQ's pension system in Taiwan region is divided into the Defined Benefit Plan under the Labor Retirement Reserve system and the Defined Contribution Plan under the Labor Pension Act. Operations in Mainland China enroll employees upon employment in Social Insurance and the Housing Provident Fund in accordance with the Social Insurance Law and the Regulations on the Management of Housing Provident Fund; employees with 15 years of contributions, which will gradually increase to 20 years, can complete local retirement procedures upon reaching retirement age to receive monthly pensions from the Human Resources and Social Security Bureau. Operations in Malaysia utilize the Employees Provident Fund system through joint employer-employee contributions during employment to accumulate personal retirement funds. Pension arrangements for Eleceram comply with Taiwan region regulations.

Defined Benefit Plan  
(Labor Retirement Reserve System)

INPAQ's retirement policy fully complies with the Labor Standards Act. Employees who have served for 15 years and reached age 55, or served for 25 years, may apply for voluntary retirement. Pension payments are calculated based on years of service: two bases are granted for each year of service up to 15 years, and one base for each year beyond 15 years, up to a maximum of 45 bases. INPAQ has established a pension Supervisory Committee and deposits funds into a dedicated reserve account.

Defined Contribution Plan  
(Labor Pension Act)

Since July 1, 2005, in accordance with the Labor Pension Act, INPAQ contributes an amount not less than 6% of employees' monthly wages to individual pension accounts on a monthly basis.



### 5.2.3 Compensation, Benefits, and Friendly Workplace Initiatives

Lounge



Lactation Room



Health Checkups



Staff Cafeteria and Break Areas



#### Corporate Event Year-End Party

To express gratitude for the hard work and contributions of all employees throughout the year, INPAQ held a Year-End Party at the end of 2025. Through interactive activities including shared gourmet meals and surprise blind-box exchanges, employees were able to fully relax and communicate beyond their daily work, fostering cross-departmental bonds and enhancing team cohesion.



### 5.2.4 Employee Development Programs

For INPAQ, the key to sustainable corporate operation lies in the continuous learning and growth of employees, with education and training serving as a vital pathway to ensure the ongoing value addition of human capital. The Company is dedicated to building a diverse and inclusive workplace. Through a comprehensive career development system spanning from onboarding to succession pipelines, we create a learning organization capable of balancing commercial and human capital benefits, thereby ensuring the sustainable development of both business operations and talent capital. The Employee Development Plan provides employees with rich career development opportunities, enabling them to leverage their strengths and potential in the workplace to achieve personal professional growth and enhance corporate value.

The Company's talent training system is divided into two major dimensions: General Training and Professional Training. General Training is structured by job level into senior, mid-level, and entry-level talent pipeline training, with managers at all levels required to complete 24 hours of coursework annually. Regarding Professional Training, in response to the rapid development of AI technology, the Company implemented the AI Smart Value-Added Plan, aiming to effectively enhance overall corporate competitiveness by cultivating practical AI capabilities among employees.

#### Professional Training: Strategic Talent Development for Future Challenges

| Program Name        | MOEA AI Smart Value-Added Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Program Description | <p>The Company launched three AI-related training classes in 2025, training approximately 116 employee person-times. Courses covered General AI Courses, Program Development Application Courses, and Office Application Courses, facilitating employee capability growth and practical applications in the AI domain. The 2025 training content is as follows:</p> <ul style="list-style-type: none"><li>General AI Course: Covered AI application trends, basic AI functions and tools, and foundational applications of Generative AI. A total of 58 employees participated, with total course hours reaching 6 hours.</li><li>AI Program Development Application Course: Covered using AI tools for programming, system development assistance, equipment testing, and hands-on practice with automated code generation tools. A total of 30 employees participated, with total course hours reaching 7 hours.</li><li>AI Office Application Course: Introduced AI office productivity tools and hands-on Office applications assisted by ChatGPT and Copilot. A total of 28 employees were trained, with total course hours reaching 7 hours.</li></ul> |
|                     | <p>Employee Participation Rate</p> <p>Reached 96% in 2025.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

### General Training: Comprehensive Career Development Training System

| Training Program Name                    | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Senior Management Pipeline Training      | <ul style="list-style-type: none"><li>Target: Establish a senior management team with forward-looking strategic vision, exceptional decision-making capability, and succession awareness to lead steady organizational development and ensure sustainable operations.</li><li>Target Audience: Composed of tier-one executives of the Company, or managers approved for advancement after passing the MA evaluation. Managers promoted to tier-one status in the current year must pass the MA evaluation prior to approval for advancement.</li><li>2025 Total Senior Management Training Course Hours: 24 hours</li><li>Development Focus: Aimed at developing senior executives with organizational development and governance mindsets. The curriculum centers on long-term strategic development, employing a one-year cycle of learning and application combined with lectures and case studies to develop key capabilities for senior management toward excellence and sustainability.</li></ul> |
| Mid-Level Management Pipeline Training   | <ul style="list-style-type: none"><li>Target: Strengthen mid-level managers' capabilities in strategic execution, team integration, and managerial influence to ensure effective execution of organizational goals.</li><li>Target Audience: Managers at or above the Manager/Deputy Manager level nominated by tier-one executives, or managers approved for advancement after passing the AP evaluation.</li><li>2025 Total Mid-Level Management Training Course Hours: 24 hours</li><li>Development Focus: Cultivate mid-level managers' capabilities to carry out corporate strategies, integrate resources, and lead teams to achieve targets, serving as the pivotal axis for stable organizational operations and talent development.</li></ul>                                                                                                                                                                                                                                                  |
| Entry-Level Management Pipeline Training | <ul style="list-style-type: none"><li>Target: Enhance entry-level supervisors' capabilities in people management, task execution, and performance delivery to ensure stable team operations and implementation of organizational systems.</li><li>Target Audience: Section heads or high-potential employees nominated by department heads and approved by tier-one executives.</li><li>2025 Total Entry-Level Management Training Course Hours: 24 hours</li><li>Development Focus: Build foundational management capabilities for entry-level supervisors, ensuring stable team operations and effective task execution while acting as front-line implementers of corporate culture and systems.</li></ul>                                                                                                                                                                                                                                                                                           |



## 5.2.4 Employee Development Programs

During onboarding reporting, designated personnel inform new employees of internal company rules, regulations, and occupational safety knowledge, followed by specialized department-level training. INPAQ actively encourages employees to undertake professional courses relevant to their business scopes. Centered on continuous employee growth, the Company provides diverse learning channels enabling employees to apply their expertise and achieve self-fulfillment. Individual departments formulate and implement annual training plans based on their specific needs. Training is divided into internal and external programs: internal training is arranged by departments according to operational needs with internal instructors; external training is requested by departments as needed and, upon approval, designated personnel are dispatched to attend external institution courses. Trainees share insights with department colleagues post-training to ensure practical application. In response to recent trends in training diversification, INPAQ encourages participation in language and interpersonal communication courses hosted by external institutions to broaden employees' exposure to varied perspectives.

Overall, average training hours per employee exhibit an upward trend year by year. By employee category, because direct workers perform relatively streamlined production line operations while indirect workers mostly engage in design, R&D, and EHS requiring continuous specialized training, average training hours for indirect workers exceed those of direct workers. Additionally, average training hours for male employees are higher than those for female employees.



### INPAQ Employee Training Hours Statistics

|              | Year                                            |          | 2023 | 2024  | 2025  |
|--------------|-------------------------------------------------|----------|------|-------|-------|
| Taiwan Plant | Average Training Hours per Employee             |          | 3.49 | 9.04  | 9.58  |
|              | Average Training Hours per Employee by Gender   | Female   | 2.69 | 7.00  | 8.21  |
|              |                                                 | Male     | 4.18 | 10.05 | 11.19 |
|              | Average Training Hours per Employee by Category | Direct   | 1.92 | 3.79  | 5.04  |
|              |                                                 | Indirect | 5.62 | 14.29 | 15.23 |
| Wuxi Plant   | Average Training Hours per Employee             |          | 3.59 | 1.72  | 2.97  |
|              | Average Training Hours per Employee by Gender   | Female   | 3.24 | 2.40  | 2.9   |
|              |                                                 | Male     | 3.91 | 1.70  | 3.03  |
|              | Average Training Hours per Employee by Category | Direct   | 1.61 | 2.00  | 2.94  |
|              |                                                 | Indirect | 3.59 | 1.64  | 2.99  |

|                | Year                                            |          | 2023 | 2024 | 2025  |
|----------------|-------------------------------------------------|----------|------|------|-------|
| Suzhou Plant   | Average Training Hours per Employee             |          | 4.37 | 7.65 | 11.93 |
|                | Average Training Hours per Employee by Gender   | Female   | 5.23 | 8.23 | 11.22 |
|                |                                                 | Male     | 4.75 | 7.84 | 12.48 |
|                | Average Training Hours per Employee by Category | Direct   | 6.98 | 7.36 | 12.04 |
|                |                                                 | Indirect | 5.42 | 9.05 | 14.6  |
| Yongzhou Plant | Average Training Hours per Employee             |          | 3.17 | 3.89 | 6.17  |
|                | Average Training Hours per Employee by Gender   | Female   | 2.50 | 8.15 | 6.20  |
|                |                                                 | Male     | 5.47 | 2.78 | 5.86  |
|                | Average Training Hours per Employee by Category | Direct   | 2.56 | 3.23 | 6.32  |
|                |                                                 | Indirect | 3.64 | 6.96 | 5.96  |



5.2.4 Employee Development Programs

INPAQ Employee Training Hours Statistics

| Year           |                                                 | 2023     | 2024 | 2025 |
|----------------|-------------------------------------------------|----------|------|------|
| Malaysia Plant | Average Training Hours per Employee             | -        | -    | 5.29 |
|                | Average Training Hours per Employee by Gender   | Female   | -    | 5.33 |
|                |                                                 | Male     | -    | 5.27 |
|                | Average Training Hours per Employee by Category | Direct   | -    | 4    |
|                |                                                 | Indirect | -    | 6.25 |

Employee Training Hours Statistics for INPAQ Subsidiary – Eleceram

|              | Year                                            |          | 2025 |
|--------------|-------------------------------------------------|----------|------|
| Taiwan Plant | Average Training Hours per Employee             |          | 2.59 |
|              | Average Training Hours per Employee by Gender   | Female   | 2.61 |
|              |                                                 | Male     | 2.47 |
|              | Average Training Hours per Employee by Category | Direct   | 2.5  |
|              |                                                 | Indirect | 2.59 |

Note 1: Average training hours for all employees = (Total training hours for all employees in current year / Total employee headcount at year-end). Average training hours per female employee = (Total training hours for female employees in current year / Total female employee headcount at year-end). Average training hours by category = (Total training hours for specific category in current year / Total employee headcount in specific category at year-end).

5.2.5 Labor-Management Communication

Smooth communication between labor and management facilitates labor-management cooperation, helping employees understand corporate production plans and market conditions while enabling management to grasp working conditions in a timely manner, thereby constructing a friendly workplace centered on employee needs. INPAQ strictly complies with regulations, with internal personnel administration adhering to local labor laws across all operating locations. Taiwan operating locations hold labor-management meetings at least once every three months in accordance with the law, with senior management participating to coordinate labor relations. Regular bilateral dialogue promotes labor-management cooperation, allowing employees to voice opinions and request improved working conditions, thereby effectively enhancing worker status. In response to the Yongzhou Plant relocation adjustment in 2025, the Company fully executed employee termination and severance procedures in accordance with local legal regulations, striving to minimize the impact of site relocation on employees and demonstrating our commitment to labor rights. Additionally, one labor dispute occurred at Eleceram in 2025, which was properly handled and officially closed following negotiations and relevant procedures.

Meanwhile, INPAQ establishes multiple communication channels to enable full expression of employee views through two-way dialogue, allowing the Company to respond promptly and translate recommendations into actionable policies for implementation.

| Grievance Category / Grievance Channel | Telephone             | Mailbox                                                                  |
|----------------------------------------|-----------------------|--------------------------------------------------------------------------|
| Employee Suggestion Box                | N/A                   | On-site Employee Suggestion Boxes at Each Plant                          |
| Sexual Harassment Grievances           | 037-585555 # 11410    | <a href="mailto:joanna.chung@inpaq.com.tw">joanna.chung@inpaq.com.tw</a> |
| Workplace Unlawful Infringements       | Administration Center | President's Mailbox                                                      |



## 5.2.5 Labor-Management Communication

### Significance to the Company

Harmonious labor relations ensure a continuous inflow of fresh talent and encourage employees to contribute to the company, supporting sustainable business operations.

### Policy

- Compliance with local labor laws.
- Protection of employees' lawful rights.

### Responsible Department Grievance Mechanism

HR Department / Contact Email



### Short-term Goal

Periodic meetings provide employees with a platform to advocate for improved working conditions and raise their status.

### Mid-to-Long-term Goal

- Continuous dialogue enhances cooperation between labor and management.
- Ongoing tracking of labor law updates to ensure compliance with local regulations.
- Zero labor dispute cases maintained.

### Commitment

- Regular labor-management meetings allow employees to voice their opinions and management to stay informed about employee working conditions.
- Employee feedback is handled promptly and responded to in good faith.
- Through labor-management communication, the company pays attention to workers' rights, translating employee suggestions into actionable policies.

### Resources Invested and Concrete Results

Taiwan Plant: Regular labor-management meetings are held, with thorough documentation and follow-up on action items.

### Evaluation Mechanism / Results

Four labor-management meetings were held during the year.



## 5.3 Occupational Health and Safety

### Significance to the Company

Employees and contractors are vital human capital. Ensuring a safe working environment and employee well-being is a fundamental corporate social responsibility.

### Policy

- Comply with the company's established EHS (Environmental, Health, and Safety) policy.
- Establish internal procedures and relevant committees. Promote safety and health initiatives through EHS management representatives.

### Commitment

- Adhere to applicable EHS regulations and customer-related EHS requirements.
- Provide safe and healthy working conditions to prevent work-related injuries and illnesses.
- Continuously eliminate hazards and reduce occupational health and safety risks.
- Support worker consultation and participation on OHS-related topics.
- Continuously improve the EHS management system to enhance performance.

### Short-term Goal

- Promote workplace improvements company-wide to foster a friendly work environment and boost productivity.
- Implement on-site medical services and health programs, including investigation and consultation aligned with the Four Major OSH Programs.
- Promote overall wellness, ensuring employees' physical, mental, and emotional health is well cared for.

### Mid-to-Long-term Goal

- Continuously improve the workplace to achieve a zero-accident environment.
- Regularly identify and comply with applicable laws and regulations.
- Prevent hazards and reduce risks to minimize workplace incidents, maintaining zero major occupational accidents.

### Resources Invested and Concrete Results

- Taiwan Plant Investments:  
Workplace Environment Monitoring: NTD\$222,200  
Employee Health Promotion: NTD\$847,700  
Fire Safety Improvements: NTD\$367,100
- Mainland China Plant Investments:  
Health Examinations and Workplace Monitoring: RMB 290,600  
Fire Safety Improvements: RMB 185,400

### Evaluation Mechanism/Results

- Regular supervision and review through mechanisms such as quarterly EHS committee meetings.
- Regular awareness and training programs: In 2025, a total of 8,950 occupational safety training sessions were conducted, totaling 67,246 hours.
- Annual general and special health checkups.
- Annual outsourced fire safety inspections.
- Periodic OSH equipment maintenance and inspection.
- Internal communication channels (e.g., General Manager's Mailbox) to safeguard employee rights.
- Zero Work-Related Fatalities and High-Consequence Work-Related Injuries

### Responsible Department Grievance Mechanism

Environmental Health and Safety (EHS)  
Office / Contact Email

5.3.1 Occupational Health and Safety Management System

To implement occupational health and safety risk control and cultivate a healthy and safe working environment, INPAQ strictly complies with regulatory requirements such as the Occupational Safety and Health Act, with coverage extending to all employees and non-employee workers. All plants of the Company have implemented the ISO 45001:2018 Occupational Health and Safety Management System. Through annual internal audits and third-party external verifications, we ensure operational effectiveness of the system, prevent workplace hazards via risk management mechanisms, and continuously improve occupational health and safety management performance.

Workers Covered by INPAQ Occupational Health and Safety Management System

| Year | Management System / Regulations     | Type          | Number | Ratio |
|------|-------------------------------------|---------------|--------|-------|
| 2023 | ISO 45001/<br>Local OHS Regulations | Employees     | 1,733  | 100%  |
|      |                                     | Non-Employees | 738    | 100%  |
| 2024 |                                     | Employees     | 1,566  | 100%  |
|      |                                     | Non-Employees | 701    | 100%  |
| 2025 |                                     | Employees     | 1,349  | 100%  |
|      |                                     | Non-Employees | 814    | 100%  |

5.3.3 Occupational Health Services and Health Promotion

Regarding regular employee health tracking, INPAQ establishes health examination mechanisms based on local regulations and employee needs at each operating location. Employees in Taiwan region undergo annual general health checkups and special operation health checkups. Operations in Mainland China conduct pre-employment, on-the-job, and post-employment health checkups, while additionally providing welfare health checkups. INPAQ commits to continuously investing resources to promote health improvement measures, safeguarding employee well-being comprehensively.

INPAQ Health Examination Participation Person-Times in Current

| Health Examination Type / Plant                | Taiwan Plants | Wuxi Plant | Suzhou Plant | Total |
|------------------------------------------------|---------------|------------|--------------|-------|
| General Health Checkups (On-the-Job)           | 729           | -          | -            | 729   |
| Special Operation Health Checkups (On-the-Job) | 133           | -          | -            | 133   |
| Pre-Employment Health Checkups                 | -             | 561        | 1,340        | 1,901 |
| On-the-Job Health Checkups                     | -             | 195        | 393          | 588   |
| Post-Employment Health Checkups                | -             | 43         | 8            | 51    |
| Welfare Health Checkups                        | -             | 188        | 222          | 410   |

Note 1: Taiwan Plants represents the sum of health examination person-times at Zhunan Plant and Taichung Plant.

5.3.2 Hazard Identification, Risk Assessment, and Incident Investigation

Employee awareness of safety is crucial for maintaining a healthy and secure work environment. If employees can enhance their awareness of potential hazards and take appropriate preventive measures, it can not only reduce the occurrence of accidents but also improve overall work efficiency. This includes understanding and complying with safety regulations, actively participating in safety training, and promptly reporting any potential hazards or incidents. INPAQ has established a “Risk Identification and Management Control Procedure” to carry out hazard identification and risk assessments. Based on risk ratings, appropriate corrective actions are implemented to reduce operational hazards and improve workplace safety. In the event of occupational accidents or incidents, comprehensive response measures are in place. According to the “Industrial Safety & Health Management Procedure” incidents are classified, investigations initiated, and corrective actions taken to prevent recurrence.



### 5.3.3 Occupational Health Services and Health Promotion

In addition, INPAQ Taiwan region appoints dedicated full-time occupational nurses in accordance with the Labor Health Protection Rules, and engages contracted occupational physicians to conduct regular on-site visits providing employee health consultations. Furthermore, following guidelines published under TOSHMS, the Company formulates and implements the Workplace Maternal Health Protection Plan, Disease Prevention Plan for Abnormal Workloads, Prevention Plan for Unlawful Infringements During Duty Execution, and Ergonomic Hazards Prevention Plan. Improvement measures are implemented based on risk assessment results and actual occurrences. High-risk individuals are assisted by dedicated nurses and on-site occupational physicians for follow-up health consultations. INPAQ periodically organizes workplace health promotion activities, such as CPR training and health awareness campaigns, caring for the holistic physical and mental development of employees. INPAQ's current measures are as follows:

#### Work Environment and Employee Safety Measures

| Category                                | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Access Control Security                 | <ul style="list-style-type: none"> <li>Signed a contract with a security company to ensure plant safety, with strict access control and surveillance systems operating day and night.</li> </ul>                                                                                                                                                                                                                                                            |
| Maintenance and Inspection of Equipment | <ul style="list-style-type: none"> <li>Conduct public safety inspections of buildings every two years in accordance with regulations.</li> <li>Conduct annual outsourced fire safety inspections as required by fire safety regulations.</li> <li>Perform regular annual maintenance and inspections on high/low voltage electrical equipment, elevators, air conditioning systems, water dispensers, company vehicles, fire extinguishers, etc.</li> </ul> |
| Physical Health and Hygiene             | <ul style="list-style-type: none"> <li>Health Check-up: Physical examinations for new employees and annual health check-up for all current employees.</li> </ul>                                                                                                                                                                                                                                                                                            |
| Insurance and Medical Assistance        | <ul style="list-style-type: none"> <li>In addition to statutory labor insurance (including occupational injury insurance) and national health insurance, employees are also covered by accident and accidental medical insurance.</li> </ul>                                                                                                                                                                                                                |
| Workplace Safety                        | <ul style="list-style-type: none"> <li>Complete training is required before operating machinery or equipment to prevent injury.</li> </ul>                                                                                                                                                                                                                                                                                                                  |

#### Onsite Physician Services



#### Employee Health Checkups



#### Health Promotion Activities



#### Health Awareness Campaigns



5.3.4 Worker Participation and Communication

In accordance with occupational safety and health regulations, INPAQ has established the Environmental Health and Safety (EHS) Committee and designated worker representatives to reflect employee opinions, holding quarterly meetings. Worker participation in Taiwan plants exceeds the regulatory requirement of one-third; for example, in 2025 during the fourth meeting at Taiwan plants, 5 worker representatives and 5 management representatives attended. If representatives were unable to attend, designated deputies with equivalent responsibilities attended on their behalf. Worker representatives accounted for over 50% of total committee members, exceeding statutory proportions. The EHS Committee jointly reviews and holds decision-making authority over hazard prevention measures, work environment monitoring plans, incident investigations, and on-site safety and health performance. Contractors with OHS issues can communicate directly with person-in-charge of business units for two-way dialogue. For plants in Mainland China, as local regulations currently do not mandate specific worker representation numbers in safety committees, quarterly meeting frequencies are maintained. Furthermore, trade unions established across Mainland China plants monitor the implementation of worker safety and offer recommendations, strengthening employee protection through dual mechanisms.

| Meeting Title                                    | Frequency | Participating Units                  | Grievance Channels                     |
|--------------------------------------------------|-----------|--------------------------------------|----------------------------------------|
| Labor-Management Meeting                         | Quarterly | Labor and Management Representatives | President's Mailbox                    |
| Employee Welfare Committee                       | Quarterly |                                      | Sexual Harassment Grievance Mailbox    |
| Labor and Management Representatives             | Quarterly |                                      | Occupational Health and Safety Mailbox |
| ISO 9001 & ISO 45001 Management Review Committee | Annually  |                                      |                                        |

5.3.5 Occupational Health and Safety Training

To establish a safety culture and enhance employee safety awareness, INPAQ provides comprehensive training resources. New hires must undergo onboarding training covering general occupational safety and potential operational hazards. Additionally, fire drills and in-service training are held regularly per regulatory requirements. Taking Zhunan Plant in-service training as an example, annual case-sharing sessions on industry-related and internal incidents are conducted based on operational stations; other plants utilize monthly employee meetings and similar occasions for case discussions and awareness promotion.

Employee OHS Training Status in Current Year

| Training Course Category                        | Course Description                                                                                                                                                                                                           | Total Attendees | Total Hours |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------|
| General OHS Education and Training              | Includes OHS training for new hires and current employees, ISO 45001 training courses, etc.                                                                                                                                  | 5,865           | 59,696      |
| Emergency Response Drills                       | Includes drills for fire prevention, earthquakes, CPR + AED, chemical spills, etc.                                                                                                                                           | 2,834           | 6,854       |
| Professional Competency and License Re-Training | Includes courses for first aid personnel, hazardous operations, radiation protection, organic solvents, fire safety managers, chemical management (spill response), safety management, occupational hygiene management, etc. | 117             | 428         |
| Workplace Health Protection                     | Seminars on workplace unlawful infringements and sexual harassment prevention                                                                                                                                                | 134             | 268         |
| Total                                           |                                                                                                                                                                                                                              | 8,950           | 67,246      |

Note 1: The table above compiles data across Taiwan plants, Suzhou Plant, and Wuxi Plant.





5.3.6 Occupational Injury Statistics and Analysis

INPAQ has established a work-related incident management mechanism and continuously implements standards under the ISO 45001 Occupational Health and Safety Management System. The Company regularly conducts OHS training to identify and correct potential hazards and risky behaviors in advance, prioritizing safety and emphasizing adherence to standard operating procedures to prevent compromising safety for speed. If an incident occurs during work, emergency response plans and reporting systems enable rapid notification of relevant managers. Concurrently, the Company investigates incidents, analyzes root causes, and formulates corrective measures to prevent recurrence, mitigating operational risks in the workplace.

INPAQ Work-Related Injury Statistics

| Plant  | Year | Total Hours Worked | Fatal Occupational Injuries |   | Serious Occupational Injuries |   | Recordable Occupational Injuries |      | Occupational Diseases |   | Recordable Occupational Diseases |   |
|--------|------|--------------------|-----------------------------|---|-------------------------------|---|----------------------------------|------|-----------------------|---|----------------------------------|---|
|        |      |                    | Headcount                   | % | Headcount                     | % | Headcount                        | %    | Headcount             | % | Headcount                        | % |
| Taiwan | 2023 | 1,538,172          | 0                           | 0 | 0                             | 0 | 1                                | 0.65 | 0                     | 0 | 0                                | 0 |
|        | 2024 | 1,949,896          | 0                           | 0 | 0                             | 0 | 4                                | 2.05 | 0                     | 0 | 0                                | 0 |
|        | 2025 | 1,984,584          | 0                           | 0 | 0                             | 0 | 2                                | 1.01 | 0                     | 0 | 0                                | 0 |
| Wuxi   | 2023 | 853,693.5          | 0                           | 0 | 0                             | 0 | 1                                | 1.17 | 0                     | 0 | 0                                | 0 |
|        | 2024 | 949,096.5          | 0                           | 0 | 0                             | 0 | 1                                | 1.05 | 0                     | 0 | 0                                | 0 |
|        | 2025 | 875,231            | 0                           | 0 | 0                             | 0 | 2                                | 2.29 | 0                     | 0 | 0                                | 0 |
| Suzhou | 2023 | 2,806,681          | 0                           | 0 | 0                             | 0 | 2                                | 0.71 | 0                     | 0 | 0                                | 0 |
|        | 2024 | 2,575,490          | 0                           | 0 | 0                             | 0 | 3                                | 1.16 | 0                     | 0 | 0                                | 0 |
|        | 2025 | 2,670,250          | 0                           | 0 | 0                             | 0 | 10                               | 3.74 | 0                     | 0 | 0                                | 0 |

Note 1: Rates are calculated per 1,000,000 hours worked.  
Note 2: Taiwan Plants include Zhunan Plant and Taichung Plant.  
Note 3: High-consequence work-related injury: A work-related injury that results in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within 6 months, excluding fatalities from statistical totals.  
Note 4: Recordable work-related injury or ill health: Any work-related injury or ill health resulting in death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional (even if not resulting in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness). Statistical totals include fatalities; commuting accidents are excluded.

Primary types of work-related injuries occurring in 2025 included pinching/crushing injuries, improper body mechanics, and other physical injuries. INPAQ formulated corresponding improvement measures for work-related injury incidents; zero high-consequence work-related injuries, fatalities resulting from work-related injuries, or cases of occupational diseases occurred this year.

| Types of Occupational Injuries     | 2023 | 2024 | 2025 | Hazard and Improvement Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------|------|------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Falls                              | 0    | 3    | 0    | Improvement measures at Wuxi Plant: Email announcements and safety education training.<br>Improvement measures at Zhunan Plant: When walking in dimly lit areas, use auxiliary lighting and refrain from using mobile phones while walking.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Caught-in or Compressed-by Objects | 0    | 2    | 3    | Improvement measures at Zhunan Plant:<br>1. Optimize equipment program logic to ensure safety interlocks remain engaged in all operating modes (production mode, engineering maintenance mode) during automatic operation.<br>2. Fabricate protective cover plates to shield hazardous openings.<br>Improvement measures at Wuxi Plant:<br>1. Post prominent warning signs on equipment stating: "DO NOT REACH IN UNLESS EQUIPMENT IS STOPPED!"<br>2. Promote safety awareness company-wide to enhance vigilance.<br>3. Conduct retraining for involved personnel prior to resuming duty.<br>4. Upgrade equipment error-proofing mechanisms, light curtains, signal feedback, and emergency stop switches to protect operators even in cases of human error.<br>Improvement measures at Suzhou Plant:<br>1. Disable the manual safety door bypass function on four-in-one equipment.<br>2. Conduct retraining for involved personnel prior to resuming duty. |
| Falling objects                    | 0    | 1    | 1    | Improvement measures at Zhunan Plant: Mandate steel-toe safety shoes during material handling and reinforce requirements through training campaigns.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Improper movements                 | 1    | 0    | 6    | Improvement measures at Zhunan Plant:<br>1. Install door closers on mechanisms.<br>2. Conduct safety education training on production line operational hazards.<br>Improvement measures at Wuxi Plant:<br>1. Post warning signs prominently on equipment stating: "SWITCH TO MANUAL MODE DURING MAINTENANCE."<br>2. Organize mandatory safety training with attendance records for all maintenance personnel.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Liquid splashes                    | 0    | 1    | 0    | Improvement measures at Zhunan Plant: Re-evaluate connection tightness of suction bulbs and mandate protective safety goggles.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Crushing injuries                  | 3    | 0    | 4    | Improvement measures at Wuxi Plant: Completed installation of door dampers on ovens.<br>Improvement measures at Suzhou Plant: Enhanced equipment safety and safe operating procedures.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

Note 1: Statistical totals in the table above include Taiwan plants, Suzhou Plant, and Wuxi Plant.

## 5.4 Social Welfare Initiatives

As a member of broader society, an enterprise is interdependent with investors, employees, local communities, and other stakeholders. INPAQ leverages its corporate influence to fulfill corporate social responsibility. We collaborate with local community organizations across operating locations to ensure resources reach those genuinely in need. Beyond independent philanthropic initiatives, INPAQ responds to group calls by donating funds to charitable foundations established by the group, pooling goodwill for optimal resource utilization to create a better society.

Charitable Contribution  
Statistics in Current Year

| Beneficiary Organization                            | Donation Amount (NTD Thousand) |
|-----------------------------------------------------|--------------------------------|
| PSA Charitable Foundation                           | 1,000                          |
| Career Charitable Foundation                        | 200                            |
| Miaoli County Visual Impairment Welfare Association | 30                             |
| Total                                               | 1,230                          |



### 2025/01/13 Lunar New Year Food Donation

To fulfill corporate social responsibility, INPAQ participated in the Lunar New Year Food Donation campaign organized by Zenan Homeless Social Welfare Foundation and Huashan Social Welfare Foundation prior to the Lunar New Year. Executives were invited to support and deliver care to underserved corners of society, assisting local vulnerable groups in spending a warm holiday season. Fulfilling our sustainability commitment to "giving back to society," we aim to exert positive influence and foster a virtuous cycle of common good.



### 2025/10/08 Zhunan Plant & 2025/10/16 Taichung Plant Monday Nice

To cultivate a healthy and friendly work environment, INPAQ partnered with PSA Charitable Foundation to host the "Monday Nice" event. Through aromatherapy healing experiences, the event alleviated "Monday blues," enabling employees to relax while spreading care and warmth within the Company.



## 5.4 Social Welfare Initiatives

### 2025/10/08 Hands of Light Healing Event

Prioritizing physical and mental wellness while actively promoting philanthropy, INPAQ supported employment for underprivileged groups through concrete action. Visually impaired massage therapists were arranged to provide on-site services. This initiative offered stress-relief health care for employees while demonstrating support for stable employment and economic independence for visually impaired workers.



Partnering with PSA Charitable Foundation, INPAQ launched the "Monday Nice Pass the Love Ahead - Christmas Gift Collection Program." In collaboration with iGoods, executives and employees donated over 100 Christmas gifts to children, acting as secret Santas to brighten children's wishes.



2025/10/14-11/14 Pass the  
Love Ahead - Christmas Gift  
Collection Program

### 2025/12/18 Workplace Experience Camp

Fulfilling Diversity, Equity, and Inclusion (DEI) principles, INPAQ partnered with PSA Charitable Foundation to host a Workplace Experience Camp tailored for individuals with hearing impairment. Beyond practical resume writing guidance and interview techniques, in-house employees with disabilities and managers shared their career journeys. Through experiential mentorship and workplace interactions, the program encouraged hearing-impaired individuals to overcome personal limitations, break boundaries, and realize their full potential.





## Appendix I *GRI Content Index*

| Statement of Use                             | INPAQ Technology Co., Ltd. has reported in accordance with the GRI Standards for the period January 1, 2025 to December 31, 2025. |                                                                  |                                                                  |       |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|-------|
| GRI 1 Used                                   | GRI 1: Foundation 2021                                                                                                            |                                                                  |                                                                  |       |
| Applicable GRI Sector Standard(s)            | Not applicable.                                                                                                                   |                                                                  |                                                                  |       |
| Note                                         | Topics marked with an asterisk (*) are material topics.                                                                           |                                                                  |                                                                  |       |
| Topic                                        | Disclosure                                                                                                                        | Description                                                      | Section                                                          | Page  |
| <b>GRI 2: General Disclosures 2021</b>       |                                                                                                                                   |                                                                  |                                                                  |       |
| The Organization and Its Reporting Practices | 2-1                                                                                                                               | Organizational details                                           | 2.1 Company Profile                                              | 17    |
|                                              | 2-2                                                                                                                               | Entities included in the organization's sustainability reporting | Editorial Policy / ESG Information Disclosure                    | 4     |
|                                              | 2-3                                                                                                                               | Reporting period, frequency and contact point                    | Editorial Policy / Publication Frequency / Feedback              | 4     |
|                                              | 2-4                                                                                                                               | Restatements of information                                      | Editorial Policy / ESG Information Disclosure                    | 4     |
|                                              | 2-5                                                                                                                               | External assurance                                               | Basis of Preparation and Information Verification                | 4     |
| Activities and Workers                       | 2-6                                                                                                                               | Activities, value chain and other business relationships         | 2.1 Company Profile                                              | 17    |
|                                              | 2-7                                                                                                                               | Employees                                                        | 5.1.3 Workforce Demographic Statistics                           | 74    |
|                                              | 2-8                                                                                                                               | Workers who are not employees                                    | 5.1.3 Workforce Demographic Statistics                           | 74    |
| Governance                                   | 2-9                                                                                                                               | Governance structure and composition                             | 1.1 Sustainability Promotion Committee, 3.1 Governance Practices | 6, 23 |
|                                              | 2-10                                                                                                                              | Nomination and selection of the highest governance body          | 3.1.1 Board of Directors                                         | 25    |
|                                              | 2-11                                                                                                                              | Chair of the highest governance body                             | 3.1.1 Board of Directors                                         | 25    |

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| Topic                                  | Disclosure | Description                                                                 | Section                                                                                            | Page   |
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| <b>GRI 2: General Disclosures 2021</b> |            |                                                                             |                                                                                                    |        |
| Governance                             | 2-12       | Role of the highest governance body in overseeing the management of impacts | 3.1.1 Board of Directors, 3.2 Risk Management                                                      | 25, 31 |
|                                        | 2-13       | Delegation of responsibility for managing impacts                           | 3.1.1 Board of Directors, 3.2 Risk Management                                                      | 25, 31 |
|                                        | 2-14       | Role of the highest governance body in sustainability reporting             | 1.1 Sustainability Promotion Committee                                                             | 6      |
|                                        | 2-15       | Conflicts of interest                                                       | 3.1.1 Board of Directors                                                                           | 25     |
|                                        | 2-16       | Communication of critical concerns                                          | 3.1.1 Board of Directors                                                                           | 25     |
|                                        | 2-17       | Collective knowledge of the highest governance body                         | 3.1.1 Board of Directors                                                                           | 25     |
|                                        | 2-18       | Evaluation of the performance of the highest governance body                | 3.1.1 Board of Directors                                                                           | 25     |
|                                        | 2-19       | Remuneration policies                                                       | 3.1.2 Functional Committees                                                                        | 28     |
|                                        | 2-20       | Process to determine remuneration                                           | 3.1.2 Functional Committees                                                                        | 28     |
|                                        | 2-21       | Annual total compensation ratio                                             | Confidentiality Regulations / Omitted due to corporate confidentiality regulations on compensation |        |
| Strategy, Policies and Practices       | 2-22       | Statement on sustainable development strategy                               | Message from the Chairman / Message from the CEO                                                   | 1      |
|                                        | 2-23       | Policy commitments                                                          | 3.1.4 Ethics & Integrity, 5.1.1 INPAQ Human Rights Policy                                          | 30, 73 |
|                                        | 2-24       | Embedding policy commitments                                                | 3.1.4 Ethics & Integrity, 5.1.1 INPAQ Human Rights Policy                                          | 30, 73 |
|                                        | 2-25       | Processes to remediate negative impacts                                     | 3.1.4 Ethics & Integrity, 5.1.1 INPAQ Human Rights Policy                                          | 30, 73 |
|                                        | 2-26       | Mechanisms for seeking advice and raising concerns                          | Editorial Policy / Feedback: 1.3 Stakeholder Communication Channels and Issues of Concern          | 4, 7   |



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| Topic                                  | Disclosure | Description                                                                    | Section                                                                                                                                                                                                                                                                                      | Page |
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| <b>GRI 2: General Disclosures 2021</b> |            |                                                                                |                                                                                                                                                                                                                                                                                              |      |
| Strategy, Policies and Practices       | 2-27       | Compliance with laws and regulations                                           | 3.4 Legal Compliance                                                                                                                                                                                                                                                                         | 39   |
|                                        | 2-28       | Membership associations                                                        | 2.4 Participation in External Organizations                                                                                                                                                                                                                                                  | 21   |
| Stakeholder Engagement                 | 2-29       | Approach to stakeholder engagement                                             | 1.2 Confirmation of Stakeholders, 1.3 Stakeholder Communication Channels and Issues of Concern                                                                                                                                                                                               | 7    |
|                                        | 2-30       | Collective bargaining agreements                                               | Not applicable. The Company has not established a trade union nor signed collective bargaining agreements; instead, two-way interaction with employees is conducted through quarterly labor-management meetings. Labor-management relations remained harmonious during the reporting period. |      |
| <b>GRI 3: Material Topics 2021</b>     |            |                                                                                |                                                                                                                                                                                                                                                                                              |      |
| Material Topics                        | 3-1        | Process to determine material topics                                           | 1.4 Identification of Material Topics                                                                                                                                                                                                                                                        | 10   |
|                                        | 3-2        | List of material topics                                                        | 1.4 Identification of Material Topics / Material Topic List                                                                                                                                                                                                                                  | 10   |
| <b>Economic Topics</b>                 |            |                                                                                |                                                                                                                                                                                                                                                                                              |      |
| *Economic Performance                  |            |                                                                                |                                                                                                                                                                                                                                                                                              | Page |
| GRI 3: Material Topics 2021            | 3-3        | Management of material topics                                                  | 3.5 Operational Performance                                                                                                                                                                                                                                                                  | 40   |
| GRI 201: Economic Performance 2016     | 201-1      | Direct economic value generated and distributed                                | 3.5 Operational Performance                                                                                                                                                                                                                                                                  | 40   |
|                                        | 201-2      | Financial implications and other risks and opportunities due to climate change | 3.3 Climate Change Response Strategy                                                                                                                                                                                                                                                         | 33   |
|                                        | 201-3      | Defined benefit plan obligations and other retirement plans                    | 5.2.1 Compensation and Benefits                                                                                                                                                                                                                                                              | 82   |
|                                        | 201-4      | Financial assistance received from government                                  | 3.5 Operational Performance                                                                                                                                                                                                                                                                  | 40   |



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| (Custom Topic Name)         |       |                                                            |                                                                                                                         | Page |
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| GRI 3: Material Topics 2021 | 3-3   | Management of material topics                              | 3.6.1 Innovative R&D                                                                                                    | 43   |
| *Innovative R&D             |       | Company-Specific Material Topic                            | 3.6.1 Innovative R&D                                                                                                    | 43   |
| GRI 3: Material Topics 2021 | 3-3   | Management of material topics                              | 3.6.2 Product Quality                                                                                                   | 45   |
| *Innovative R&D             |       | Company-Specific Material Topic                            | 3.6.2 Product Quality                                                                                                   | 45   |
| GRI 3: Material Topics 2021 | 3-3   | Management of material topics                              | 3.7 Information Security                                                                                                | 47   |
| *Innovative R&D             |       | Company-Specific Material Topic                            | 3.7 Information Security                                                                                                | 47   |
| <b>Environmental Topics</b> |       |                                                            |                                                                                                                         |      |
| <b>Energy</b>               |       |                                                            |                                                                                                                         | Page |
| GRI 3: Material Topics 2021 | 3-3   | Management of material topics                              | 4.2.1 Energy Management                                                                                                 | 51   |
| GRI 302 : 能源 2016           | 302-1 | Energy consumption within the organization                 | 4.2.2 Energy Consumption                                                                                                | 51   |
|                             | 302-2 | Energy consumption within the organization                 | Information unavailable / incomplete<br>The Company has not yet collected energy consumption data from the supply chain |      |
|                             | 302-3 | Energy intensity                                           | 4.2.2 Energy Consumption                                                                                                | 51   |
|                             | 302-4 | Reduction of energy consumption                            | 4.2.3 Energy Conservation                                                                                               | 54   |
|                             | 302-5 | Reductions in energy requirements of products and services | 4.2.3 Energy Conservation                                                                                               | 54   |

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| GRI 303: Water and Effluents<br>2018 Management Approach | 303-1 | Interactions with water as a shared resource                                       | 4.4.1 Water Risk Assessment                                           | 60      |
|                                                          | 303-2 | Management of water discharge-related impacts                                      | 4.4.1 Water Risk Assessment                                           | 60      |
|                                                          | 303-3 | Water withdrawal                                                                   | 4.4.2 Water Withdrawal and Consumption                                | 60      |
| GRI 303: Water and Effluents<br>2018                     | 303-4 | Water discharge                                                                    | 4.4.2 Water Withdrawal and Consumption<br>4.4.3 Wastewater Management | 60 、 62 |
|                                                          | 303-5 | Water consumption                                                                  | 4.4.2 Water Withdrawal and Consumption                                | 60      |
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| GRI 3: Material Topics 2021                              | 3-3   | Management of material topics                                                      | 4.2.4 Greenhouse Gas Management                                       | 55      |
| GRI 305: Emissions 2016                                  | 305-1 | Direct (Scope 1) GHG emissions                                                     | 4.2.4 Greenhouse Gas Management                                       | 55      |
|                                                          | 305-2 | Energy indirect (Scope 2) GHG emissions                                            | 4.2.4 Greenhouse Gas Management                                       | 55      |
|                                                          | 305-3 | Other indirect (Scope 3) GHG emissions                                             | 4.2.4 Greenhouse Gas Management                                       | 55      |
|                                                          | 305-4 | GHG emissions intensity                                                            | 4.2.4 Greenhouse Gas Management                                       | 55      |
|                                                          | 305-5 | Reduction of GHG emissions                                                         | 4.2.5 Energy Saving and Carbon<br>Reduction Measures                  | 57      |
|                                                          | 305-6 | Emissions of ozone-depleting substances (ODS)                                      | Not applicable: The Company has no<br>relevant gas emissions          |         |
|                                                          | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air<br>emissions | 4.2.6 Air Pollution Control                                           | 58      |

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| GRI 306: Waste 2020<br>Management Approach            | 306-1 | Waste generation and significant waste-related impacts               | 4.5 Waste Treatment                     | 63          |
|                                                       | 306-2 | Management of significant waste-related impacts                      | 4.5 Waste Treatment                     | 63          |
| GRI 306: Waste 2020                                   | 306-3 | Waste generated                                                      | 4.5 Waste Treatment                     | 63          |
|                                                       | 306-4 | Waste diverted from disposal                                         | 4.5 Waste Treatment                     | 63          |
|                                                       | 306-5 | Waste directed to disposal                                           | 4.5 Waste Treatment                     | 63          |
| <b>Supplier Environmental Assessment</b>              |       |                                                                      |                                         | <b>Page</b> |
| GRI 308: Supplier<br>Environmental Assessment<br>2016 | 308-1 | New suppliers that were screened using environmental criteria        | 4.6.1 Supplier Screening and Evaluation | 68          |
|                                                       | 308-2 | Negative environmental impacts in the supply chain and actions taken | 4.6.1 Supplier Screening and Evaluation | 68          |

### Social Topics (including Human Rights)

| <b>*Employment</b>          |       |                                                                                                    |                                                                  | <b>Page</b> |
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| GRI 3: Material Topics 2021 | 3-3   | Management of material topics                                                                      | 5.2.1 Compensation and Benefits                                  | 82          |
| GRI 401: Employment 2016    | 401-1 | New employee hires and employee turnover                                                           | 5.2.2 Employee Turnover Analysis                                 | 83          |
|                             | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 5.2.3 Compensation, Benefits, and Friendly Workplace Initiatives | 85          |
|                             | 401-3 | Parental leave                                                                                     | 5.2.3 Compensation, Benefits, and Friendly Workplace Initiatives | 85          |



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| GRI 3: Material Topics 2021                                      | 3-3    | Management of material topics                                                                                 | 5.2.5 Labor-Management Communication                                                                                                | 93          |
| GRI 402: Labor/Management Relations 2016                         | 402-1  | Minimum notice periods regarding operational changes                                                          | 5.2.5 Labor-Management Communication                                                                                                | 93          |
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| GRI 3: Material Topics 2021                                      | 3-3    | Management of material topics                                                                                 | 5.3.1 Occupational Health and Safety Management System                                                                              | 95          |
| GRI 403: Occupational Health and Safety 2018 Management Approach | 403-1  | Occupational health and safety management system                                                              | 5.3.1 Occupational Health and Safety Management System                                                                              | 95          |
|                                                                  | 403-2  | Hazard identification, risk assessment, and incident investigation                                            | 5.3.2 Hazard Identification, Risk Assessment, and Incident Investigation                                                            | 95          |
|                                                                  | 403-3  | Occupational health services                                                                                  | 5.3.3 Occupational Health Services and Health Promotion                                                                             | 95          |
|                                                                  | 403-4  | Worker participation, consultation, and communication on occupational health and safety                       | 5.3.4 Worker Participation and Communication                                                                                        | 97          |
|                                                                  | 403-5  | Worker training on occupational health and safety                                                             | 5.3.5 Occupational Health and Safety Training                                                                                       | 97          |
|                                                                  | 403-6  | Promotion of worker health                                                                                    | 5.3.3 Occupational Health Services and Health Promotion                                                                             | 95          |
|                                                                  | 403-7  | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 5.3.2 Hazard Identification, Risk Assessment, and Incident Investigation<br>5.3.3 Occupational Health Services and Health Promotion | 95          |
| GRI 403: Occupational Health and Safety 2018                     | 403-8  | Workers covered by an occupational health and safety management system                                        | 5.3.1 Occupational Health and Safety Management System                                                                              | 95          |
|                                                                  | 403-9  | Work-related injuries                                                                                         | 5.3.6 Occupational Injury Statistics and Analysis                                                                                   | 98          |
|                                                                  | 403-10 | Work-related ill health                                                                                       | 5.3.6 Occupational Injury Statistics and Analysis                                                                                   | 98          |

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| GRI 404: Training and Education 2016          | 404-1 | Average hours of training per year per employee                           | 5.2.4 Employee Development Programs                              | 90   |
|                                               | 404-2 | Programs for upgrading employee skills and transition assistance programs | 5.2.2 Employee Turnover Analysis                                 | 83   |
| Diversity and Equal Opportunity               |       |                                                                           |                                                                  | Page |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 | Diversity of governance bodies and employees                              | 3.1.1 Board of Directors                                         | 25   |
|                                               |       |                                                                           | 5.1.3 Workforce Demographic Statistics                           | 74   |
|                                               | 405-2 | Ratio of basic salary and remuneration of women to men                    | 5.2.3 Compensation, Benefits, and Friendly Workplace Initiatives | 85   |
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| GRI 414: Supplier Social Assessment 2016      | 414-1 | New suppliers that were screened using social criteria                    | 4.6.1 Supplier Screening and Evaluation                          | 68   |
|                                               | 414-2 | Negative social impacts in the supply chain and actions taken             | 4.6.1 Supplier Screening and Evaluation                          | 68   |



Appendix II *SASB Disclosure – Semiconductor Industry*

| Disclosure Topics        | Metric Code                        | Disclosure Metric                                                                                                                      | Type                    | Unit                                       | Annual Disclosure Content                                                                                                   |
|--------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Greenhouse Gas Emissions | TC-SC-110a.1                       | (1) Total Scope 1 Greenhouse Gas Emissions Globally                                                                                    | Quantitative            | Metric Tons (t) CO2-e                      | (1) In 2025, total Scope 1 GHG emissions for Zhunan, Taichung, Wuxi, and Suzhou plants totaled 1,209.6049 metric tons CO2e. |
|                          |                                    | (2) Total Perfluorinated Compound (PFC) Emissions                                                                                      |                         |                                            | (2) Total PFC emissions in 2025: Not applicable to INPAQ.                                                                   |
|                          | TC-SC-110a.2                       | Discussion of long-term and short-term strategies or plans for managing Scope 1 emissions, reduction targets, and performance analysis | Qualitative Description | -                                          | For detailed information, please refer to Section 4.2 of this report.                                                       |
| TC-SC-130a.1             | Energy Management in Manufacturing | (1) Total Energy Consumption                                                                                                           | Quantitative            | Gigajoules (GJ), Percentage (%)            | (1) Total energy consumed in 2025: 204,355.3444 GJ                                                                          |
|                          |                                    | (2) Percentage of Total Energy Consumption from the Grid                                                                               |                         |                                            | (2) Percentage grid electricity in 2025: 100%                                                                               |
|                          |                                    | (3) Percentage of Total Energy Consumption from Renewable Energy Sources                                                               |                         |                                            | (3) Percentage renewable in 2025: 0%                                                                                        |
| TC-SC-140a.1             | Water Resource Management          | (1) Total Water Withdrawal and the Percentage from Areas with High Water Stress                                                        | Quantitative            | Thousand Cubic Meters (m³), Percentage (%) | Total water withdrawn in 2025: 246.1098 thousand m³                                                                         |
|                          |                                    |                                                                                                                                        |                         |                                            | Percentage withdrawn from regions with High Baseline Water Stress: 31.7094%.                                                |
|                          |                                    | (2) Total Water Consumption and the Percentage from Areas with High Water Stress                                                       |                         |                                            | Total water consumed in 2025: 141.5668 thousand m³                                                                          |
|                          |                                    |                                                                                                                                        |                         |                                            | Percentage consumed in regions with High Baseline Water Stress: 23.6214%.                                                   |
| Waste Management         | TC-SC-150a.1                       | Hazardous Waste Generated During Manufacturing and the Recycling Rate                                                                  | Quantitative            | Metric Tons (t), Percentage (%)            | Hazardous waste generated from manufacturing in 2025: Totaled 342.9613 metric tons across Zhunan                            |
|                          |                                    |                                                                                                                                        |                         |                                            | Taichung, Wuxi, and Suzhou plants. Hazardous waste recycling rate in 2025: 46.1716% aggregated across the four plants.      |

## Appendix II SASB Disclosure – Semiconductor Industry

| Disclosure Topics                                         | Metric Code  | Disclosure Metric                                                                                       | Type                    | Unit           | Annual Disclosure Content                                                                                                                                                                                                                 |
|-----------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------|-------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee Health and Safety                                | TC-SC-320a.1 | Description of Methods Used to Assess, Monitor, and Reduce Employee Exposure to Hazardous Environments  | Qualitative Description | -              | For more details, please refer to Section 5.3 of the report.                                                                                                                                                                              |
|                                                           | TC-SC-320a.2 | Total Monetary Losses Resulting from Legal Proceedings Related to Employee Health and Safety Violations | Quantitative            | Amount (\$)    | Since no such incidents occurred during the reporting year, the total loss was NTD\$0.                                                                                                                                                    |
| Recruitment and Management of Global Professional Talent  | TC-SC-330a.1 | (1) Percentage of Foreign Employees                                                                     | Quantitative            | Percentage (%) | (1) Percentage of foreign national employees: INPAQ 18.16%; Huanchen 14.29%.                                                                                                                                                              |
|                                                           |              | (2) Percentage of Overseas Employees                                                                    |                         |                | (2) Percentage of overseas employees: INPAQ 37.36%; Huanchen 0%.<br>Note: Foreign national employees refer to those requiring a work visa in their country of employment; overseas employees refer to personnel stationed outside Taiwan. |
| Product Lifecycle Management                              | TC-SC-410a.1 | Revenue Percentage from Products Containing Declarable Substances under IEC 62474                       | Quantitative            | Amount (\$)    | Revenue Percentage from Products Containing Declarable Substances under IEC 62474: 0%                                                                                                                                                     |
|                                                           | TC-SC-410a.2 | System-Level Energy Efficiency of Processors: (1) Servers (2) Desktop Computers (3) Laptop Computers    | Quantitative            | -              | Not Applicable                                                                                                                                                                                                                            |
| Raw Material Procurement                                  | TC-SC-440a.1 | Description of Risk Management Approaches for the Use of Critical Materials                             | Qualitative Description | -              | Risk Management for Critical Material Shortages or Long Lead Times:                                                                                                                                                                       |
|                                                           |              |                                                                                                         |                         |                | (1) Provide long lead-time forecasts (FCST) to suppliers.                                                                                                                                                                                 |
|                                                           |              |                                                                                                         |                         |                | (2) Maintain close communication with customers to obtain clear project progress and changes in order volume.                                                                                                                             |
|                                                           |              |                                                                                                         |                         |                | (3) Appropriately increase inventory levels of critical raw materials to respond to unexpected demand or supply delays.                                                                                                                   |
| Intellectual Property Protection and Competitive Behavior | TC-SC-520a.1 | Total Monetary Losses Resulting from Legal Proceedings Related to Anti-Competitive Behavior             | Quantitative            | Amount (\$)    | Since no such incidents occurred during the reporting year, the total loss was NTD\$0.                                                                                                                                                    |



# Appendix II *SASB Disclosure – Semiconductor Industry*

| Disclosure Topics | Metric Code | Disclosure Metric                              | Type         | Unit           | Annual Disclosure Content                                                                             |
|-------------------|-------------|------------------------------------------------|--------------|----------------|-------------------------------------------------------------------------------------------------------|
| Activity Metrics  |             |                                                |              |                |                                                                                                       |
| -                 | TC-SC-000.A | Total Production Output                        | Quantitative | -              | Company production volume in 2025:                                                                    |
|                   |             |                                                |              |                | Components: 23,560,679.46 K pcs                                                                       |
|                   |             |                                                |              |                | Antennas: 655,491.90 K pcs.                                                                           |
|                   | TC-SC-000.B | Percentage of Production from Owned Facilities | Quantitative | Percentage (%) | 100% of component and antenna products are manufactured in and shipped from company-owned facilities. |



## Appendix 3 *Sustainability Disclosure Indicators – Electronic Components Industry*

Note 1: Includes the sale of scrap materials or other recycling processes; relevant explanations should be provided.

| Number | Indicator                                                                                                                                | Type of Indicator       | Annual Disclosure Content                                                                                                                                                                                                                                                                                                                                       | Unit                               |
|--------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| 1      | Total energy consumption, percentage of purchased electricity, and renewable energy usage rate                                           | Quantitative            | Total energy consumed in 2025: 204,355.3444 GJ<br>Percentage grid electricity: 100%<br>Renewable energy usage rate: 0%                                                                                                                                                                                                                                          | Gigajoules (GJ),<br>Percentage (%) |
| 2      | Total water withdrawal and total water consumption                                                                                       | Quantitative            | Total water withdrawn: 246.1098 thousand m³<br>Total water consumed: 141.5668 thousand m³                                                                                                                                                                                                                                                                       | Thousand Cubic<br>Meters (m³)      |
| 3      | Weight of hazardous waste generated and percentage recycled                                                                              | Quantitative            | Hazardous waste generated from manufacturing in 2025: Totaled 342.9613 metric tons across Zhunan, Taichung, Wuxi, and Suzhou plants.<br>Hazardous waste recycling rate in 2025: 46.1716% aggregated across the four plants (Zhunan, Taichung, Wuxi, and Suzhou).                                                                                                | Metric Tons (t),<br>Percentage (%) |
| 4      | Description of occupational injury types, number of cases, and rates                                                                     | Quantitative            | For details, please refer to Chapter 5.3 of the report.                                                                                                                                                                                                                                                                                                         | Rate (%), Quantity                 |
| 5      | Disclosure on product lifecycle management: including the weight of discarded products and electronic waste, and the percentage recycled | Quantitative            | As a B2B company, we are not involved in the end-of-life handling of products, raw materials, or components for end customers.                                                                                                                                                                                                                                  | Metric Tons (t),<br>Percentage (%) |
| 6      | Description of risk management related to the use of critical materials                                                                  | Qualitative Description | Risk Management Measures for Key Material Shortage or Extended Lead Times:<br>(1) Provide long lead-time FCST to suppliers<br>(2) Maintain close communication with customers to obtain accurate project timelines and order volume adjustments<br>(3) Appropriately increase inventory levels of key raw materials to cope with sudden demand or supply delays | n/a                                |
| 7      | The total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations.                             | Quantitative            | There were no monetary losses incurred in 2024 due to legal proceedings related to anti-competitive behavior regulations.                                                                                                                                                                                                                                       | Reporting Currency                 |
| 8      | Main product output by product category                                                                                                  | Quantitative            | Company production volume in 2025:<br>Components: 23,560,679.46 K pcs<br>Antennas: 655,491.90 K pcs.                                                                                                                                                                                                                                                            | Varies by Product<br>Type          |



## Appendix IV *Climate-Related Information for TWSE/TPEx Listed Companies*

| Item                                                                                                                                                              | Implementation Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              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| 1. Describe the oversight and governance by the Board of Directors and management regarding climate-related risks and opportunities                               | The Company's Board of Directors serves as the highest oversight body for climate-related risks and opportunities. It is responsible for overseeing climate governance strategies, risk management mechanisms, and the implementation of climate targets, while integrating climate-related issues into major corporate decision-making and business strategies. To enhance sustainability governance effectiveness, the Board established a Sustainability Committee chaired by an Independent Director to coordinate climate change and sustainability-related affairs and report regularly on execution progress to the Board. Additionally, a Sustainability Promotion Committee was formed to identify, evaluate, and implement response measures for climate risks and opportunities, covering transition risks, physical risks, and low-carbon transition opportunities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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                                                                                                                          |
| 2. Describe how the identified climate risks and opportunities impact the enterprise's business, strategy, and financial position (short, medium, and long term). | <table><tr><th>Risk Category / Risk Aspect</th><th>Risk Item</th><th>Time Horizon</th><th>Financial Impact on the Company</th></tr><tr><td>Transition Risk / Policy and Legal Risk</td><td>Greenhouse Gas Management and Response to Carbon Fee Systems</td><td>Short-, Medium-, and Long-term</td><td><ul style="list-style-type: none"><li>According to the "Regulations for Carbon Fee Collection" announced by the Ministry of Environment in August 2024, Taiwan will pilot a carbon fee system starting in 2025, initially targeting entities with annual emissions exceeding 25,000 metric tons at NTD 300 per metric ton, with reviews conducted every two years.</li><li>Assuming the regulatory threshold is lowered to 10,000 metric tons and the fee rate increases to NTD 500 per metric ton by 2030, based on the Company's 2025 emissions of 13,876 metric tons, estimated annual carbon fee expenses would be approximately NTD 6.93 million.</li></ul></td></tr><tr><td>Physical Risk / Market Risk</td><td>Rising Raw Material Costs</td><td>Short-, Medium-, and Long-term</td><td><ul style="list-style-type: none"><li>Driven by global net-zero emission trends and carbon regulation policies, upstream raw material prices rise due to the internalization of carbon costs.</li><li>International supply chain demands for low-carbon materials and green procurement may result in limited supply of compliant raw materials.</li><li>Extreme climate events and geopolitical shifts affect upstream and downstream supply chains as well as transportation, increasing costs and causing delivery delays or supply chain disruptions.</li></ul></td></tr><tr><td rowspan="3">3. Describe the financial impacts of extreme weather events and transition actions</td><td>Physical Risk / Acute Risk</td><td>Medium- and Long-term</td><td><ul style="list-style-type: none"><li>With the increasing frequency of extreme climate events, a higher occurrence of typhoons and heavy rainstorms may cause widespread transportation disruptions, impacting supply chain operations and customer fulfillment, thereby affecting company revenues.</li></ul></td></tr><tr><td>Opportunity / Resource Efficiency</td><td>Medium- and Long-term</td><td><ul style="list-style-type: none"><li>Implement Automated Guided Vehicles (AGVs) to replace manual cargo handling across 6 floors between two buildings.</li><li>AGVs operate 24/7 without rest constraints, improving carrying capacity and efficiency.</li><li>Minimizing unloaded runs and redundant transport further reduces unit product transport costs, with an estimated long-term reduction of 8 FTEs.</li></ul></td></tr><tr><td>Opportunity / Resource Efficiency</td><td>Medium- and Long-term</td><td><ul style="list-style-type: none"><li>Deploying high-efficiency and automated production equipment lowers energy consumption, with an estimated electricity cost reduction of 5% to 15%.</li><li>Automated production reduces reliance on manual labor, with an estimated reduction in production line labor costs of 10% to 25%.</li><li>Enhanced product yield and process stability decrease defect and scrap losses, reducing raw material expenditure.</li></ul></td></tr></table> | Risk Category / Risk Aspect    | Risk Item                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Time Horizon | Financial Impact on the Company | Transition Risk / Policy and Legal Risk | Greenhouse Gas Management and Response to Carbon Fee Systems | Short-, Medium-, and Long-term | <ul style="list-style-type: none"><li>According to the "Regulations for Carbon Fee Collection" announced by the Ministry of Environment in August 2024, Taiwan will pilot a carbon fee system starting in 2025, initially targeting entities with annual emissions exceeding 25,000 metric tons at NTD 300 per metric ton, with reviews conducted every two years.</li><li>Assuming the regulatory threshold is lowered to 10,000 metric tons and the fee rate increases to NTD 500 per metric ton by 2030, based on the Company's 2025 emissions of 13,876 metric tons, estimated annual carbon fee expenses would be approximately NTD 6.93 million.</li></ul> | Physical Risk / Market Risk | Rising Raw Material Costs | Short-, Medium-, and Long-term | <ul style="list-style-type: none"><li>Driven by global net-zero emission trends and carbon regulation policies, upstream raw material prices rise due to the internalization of carbon costs.</li><li>International supply chain demands for low-carbon materials and green procurement may result in limited supply of compliant raw materials.</li><li>Extreme climate events and geopolitical shifts affect upstream and downstream supply chains as well as transportation, increasing costs and causing delivery delays or supply chain disruptions.</li></ul> | 3. Describe the financial impacts of extreme weather events and transition actions | Physical Risk / Acute Risk | Medium- and Long-term | <ul style="list-style-type: none"><li>With the increasing frequency of extreme climate events, a higher occurrence of typhoons and heavy rainstorms may cause widespread transportation disruptions, impacting supply chain operations and customer fulfillment, thereby affecting company revenues.</li></ul> | Opportunity / Resource Efficiency | Medium- and Long-term | <ul style="list-style-type: none"><li>Implement Automated Guided Vehicles (AGVs) to replace manual cargo handling across 6 floors between two buildings.</li><li>AGVs operate 24/7 without rest constraints, improving carrying capacity and efficiency.</li><li>Minimizing unloaded runs and redundant transport further reduces unit product transport costs, with an estimated long-term reduction of 8 FTEs.</li></ul> | Opportunity / Resource Efficiency | Medium- and Long-term | <ul style="list-style-type: none"><li>Deploying high-efficiency and automated production equipment lowers energy consumption, with an estimated electricity cost reduction of 5% to 15%.</li><li>Automated production reduces reliance on manual labor, with an estimated reduction in production line labor costs of 10% to 25%.</li><li>Enhanced product yield and process stability decrease defect and scrap losses, reducing raw material expenditure.</li></ul> |
| Risk Category / Risk Aspect                                                                                                                                       | Risk Item                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| Transition Risk / Policy and Legal Risk                                                                                                                           | Greenhouse Gas Management and Response to Carbon Fee Systems                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Short-, Medium-, and Long-term | <ul style="list-style-type: none"><li>According to the "Regulations for Carbon Fee Collection" announced by the Ministry of Environment in August 2024, Taiwan will pilot a carbon fee system starting in 2025, initially targeting entities with annual emissions exceeding 25,000 metric tons at NTD 300 per metric ton, with reviews conducted every two years.</li><li>Assuming the regulatory threshold is lowered to 10,000 metric tons and the fee rate increases to NTD 500 per metric ton by 2030, based on the Company's 2025 emissions of 13,876 metric tons, estimated annual carbon fee expenses would be approximately NTD 6.93 million.</li></ul> |              |                                 |                                         |                                                              |                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                             |                           |                                |                                                                                  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| Physical Risk / Market Risk                                                                                                                                       | Rising Raw Material Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Short-, Medium-, and Long-term | <ul style="list-style-type: none"><li>Driven by global net-zero emission trends and carbon regulation policies, upstream raw material prices rise due to the internalization of carbon costs.</li><li>International supply chain demands for low-carbon materials and green procurement may result in limited supply of compliant raw materials.</li><li>Extreme climate events and geopolitical shifts affect upstream and downstream supply chains as well as transportation, increasing costs and causing delivery delays or supply chain disruptions.</li></ul>                                                                                              |  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| 3. Describe the financial impacts of extreme weather events and transition actions                                                                                | Physical Risk / Acute Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Medium- and Long-term          | <ul style="list-style-type: none"><li>With the increasing frequency of extreme climate events, a higher occurrence of typhoons and heavy rainstorms may cause widespread transportation disruptions, impacting supply chain operations and customer fulfillment, thereby affecting company revenues.</li></ul>                                                                                                                                                                                                                                                                                                                                                   |       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                                                                                                                                                                                                                                                                                                                                  | Medium- and Long-term          | <ul style="list-style-type: none"><li>Implement Automated Guided Vehicles (AGVs) to replace manual cargo handling across 6 floors between two buildings.</li><li>AGVs operate 24/7 without rest constraints, improving carrying capacity and efficiency.</li><li>Minimizing unloaded runs and redundant transport further reduces unit product transport costs, with an estimated long-term reduction of 8 FTEs.</li></ul>                                                                                                                                                                                                                                       |  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## Appendix IV *Climate-Related Information for TWSE/TPEx Listed Companies*

| Item                                                                                                                                                                                        | Implementation Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4. Describe how processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system                                                     | <ul style="list-style-type: none"> <li><b>Step1</b> <ul style="list-style-type: none"> <li>Obtain and review relevant laws and regulations as well as international risk policies for the company's implementation.</li> <li>Identify and assess climate-related risks.</li> </ul> </li> <li><b>Step2</b> <ul style="list-style-type: none"> <li>Establish the company's climate risk management framework and key project items.</li> </ul> </li> <li><b>Step3</b> <ul style="list-style-type: none"> <li>The Sustainability Promotion Committee conducts an analysis of the impact of climate risks and opportunities on the company's operations.</li> <li>Determine key risk items.</li> </ul> </li> <li><b>Step4</b> <ul style="list-style-type: none"> <li>Set the climate risk management targets and establish relevant management indicators.</li> </ul> </li> <li><b>Step5</b> <ul style="list-style-type: none"> <li>Review the Board of Directors' execution of the climate risk management process on a regular basis each year and evaluate the effectiveness of the targets and performance.</li> </ul> </li> </ul> |
| 5. If scenario analysis is used to assess resilience against climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and primary financial impacts used. | Please refer to Section 3.3, "Task Force on Climate-related Financial Disclosures (TCFD)," of the Company's Sustainability Report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



## Appendix IV *Climate-Related Information for TWSE/TPEx Listed Companies*

| Item                                                                                                                                                                                          | Implementation Status                   |                                                              |                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                               | Risk Category / Risk Aspect             | Risk Item                                                    | Time Horizon                   | Response Strategies and Targets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 6. If there is a transition plan to manage climate-related risks, describe the plan's contents, as well as the metrics and targets used to identify and manage physical and transition risks. | Transition Risk / Policy and Legal Risk | Greenhouse Gas Management and Response to Carbon Fee Systems | Short-, Medium-, and Long-term | <ul style="list-style-type: none"> <li>Conduct greenhouse gas (GHG) inventories to analyze current emissions status and set reduction targets.</li> <li>Continuously promote green office initiatives and energy conservation (e.g., switching to LED lighting, turning off power when idle, turning off lights during lunch breaks).</li> <li>Execute energy-efficiency projects continuously (phasing out obsolete, high-consumption equipment and upgrading to energy-efficient models).</li> <li>Set a carbon reduction target to achieve an average annual reduction of 1% from 2024 to 2028.</li> </ul>                                                                                           |
|                                                                                                                                                                                               | Physical Risk / Market Risk             | Rising Raw Material Costs                                    | Short-, Medium-, and Long-term | <ul style="list-style-type: none"> <li>Establish diversified supply sources and evaluate alternative materials to decrease reliance on single suppliers and mitigate procurement risks.</li> <li>Build long-term partnerships or strategic alliances with key suppliers to stabilize pricing and supply.</li> <li>Continuously enhance process efficiency and yields to lower high-unit raw material consumption, while promoting in-house closed-loop recycling mechanisms for manufacturing scrap.</li> </ul>                                                                                                                                                                                         |
|                                                                                                                                                                                               | Physical Risk / Acute Risk              | Extreme Weather Events (e.g., Typhoons and Floods)           | Medium- and Long-term          | <ul style="list-style-type: none"> <li>Establish climate risk assessment mechanisms to periodically review the exposure level of operating sites to extreme weather.</li> <li>Strengthen facility disaster prevention infrastructure (e.g., drainage systems, flood barriers, elevating critical equipment) to mitigate flood risks.</li> <li>Build backup mechanisms (e.g., emergency power generators, spare critical equipment) to ensure business continuity.</li> <li>Plan diversified supply chains and alternative suppliers to reduce single-source disruption risks.</li> <li>Formulate emergency response drill plans to ensure rapid operational recovery during disaster events.</li> </ul> |
|                                                                                                                                                                                               | Opportunity / Resource Efficiency       | Adoption of More Efficient Transportation Equipment          | Medium- and Long-term          | <ul style="list-style-type: none"> <li>Evaluate and gradually deploy high-efficiency transportation equipment (AGVs).</li> <li>Continuously monitor government low-carbon transport subsidy policies to reduce transition costs.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                                                                                                                                                                               | Opportunity / Resource Efficiency       | Adoption of High-Efficiency Production Equipment             | Medium- and Long-term          | <ul style="list-style-type: none"> <li>Conduct regular equipment energy-efficiency audits and improvements to replace obsolete, energy-intensive machinery.</li> <li>Strengthen process optimization and yield management to eliminate energy and raw material waste.</li> <li>Set energy use and carbon reduction targets, incorporating them into performance management mechanisms.</li> <li>Leverage government energy-saving subsidies and industrial upgrade resources to reduce capital expenditure.</li> </ul>                                                                                                                                                                                  |

## Appendix IV *Climate-Related Information for TWSE/TPEx Listed Companies*

| Item                                                                                                                                                                                                                                                                                    | Implementation Status                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7. If internal carbon pricing (ICP) is used as a planning tool, describe the basis for setting the price.                                                                                                                                                                               | The Company has not yet implemented internal carbon pricing mechanisms. We will continue to track relevant regulations to prepare for future carbon pricing adoption.                                                                                                                                                                                                                                          |
| 8. If climate-related targets are set, describe the activities covered, GHG emission scopes, planned timelines, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve targets, describe the source and quantity of offset credits or RECs. | <ul style="list-style-type: none"> <li>The Company continuously conducts self-inventories of GHG emissions in accordance with ISO 14064-1:2018 verification standards to accurately track emission profiles and subsequently analyze and propose feasible GHG reduction plans.</li> <li>Currently, no carbon offsets or Renewable Energy Certificates (RECs) are utilized to offset carbon credits.</li> </ul> |
| 9. GHG inventory and assurance status, as well as reduction targets, strategies, and concrete action plans, are separately disclosed in Tables (1-1) and (1-2).                                                                                                                         | As shown in Tables (1-1) and (1-2) below.                                                                                                                                                                                                                                                                                                                                                                      |



# Appendix IV *Climate-Related Information for TWSE/TPEx Listed Companies*

1-1 GHG Inventory Information

State the GHG emissions (metric tons CO2e), intensity (metric tons CO2e / NTD million), data boundary, and assurance status for the past two fiscal years.

| Category      | 2024                    |                                 | 2025                    |                                 | Assurance Provider & Assurance Status Description / Certificate                                               |
|---------------|-------------------------|---------------------------------|-------------------------|---------------------------------|---------------------------------------------------------------------------------------------------------------|
| Scope 1       | Gross Emissions (tCO2e) | Intensity (tCO2e / NTD million) | Gross Emissions (tCO2e) | Intensity (tCO2e / NTD million) |                                                                                                               |
| Taiwan Plants | 1,373.0820              | 0.1864                          | 1,209.6049              | 0.1588                          | Taiwan: DQS<br><br>China: CCIC Jiangsu Co., Ltd. (China Inspection and Certification Group Jiangsu Co., Ltd.) |
| Wuxi Plant    |                         |                                 |                         |                                 |                                                                                                               |
| Suzhou Plant  |                         |                                 |                         |                                 |                                                                                                               |
| Scope 2       | Gross Emissions (tCO2e) | Intensity (tCO2e / NTD million) | Gross Emissions (tCO2e) | Intensity (tCO2e / NTD million) |                                                                                                               |
| Taiwan Plants | 31,078.5852             | 4.2192                          | 29,074.5463             | 3.8161                          |                                                                                                               |
| Wuxi Plant    |                         |                                 |                         |                                 |                                                                                                               |
| Suzhou Plant  |                         |                                 |                         |                                 |                                                                                                               |
| Scope 3       | Gross Emissions (tCO2e) | Intensity (tCO2e / NTD million) | Gross Emissions (tCO2e) | Intensity (tCO2e / NTD million) |                                                                                                               |
| Taiwan Plants | 15,669.6597             | 2.1273                          | 12,090.6571             | 1.5869                          |                                                                                                               |
| Wuxi Plant    |                         |                                 |                         |                                 |                                                                                                               |
| Suzhou Plant  |                         |                                 |                         |                                 |                                                                                                               |

Note: Consolidated revenue was NTD 7,366 million for FY2024 and NTD 7,619 million for FY2025.

## Appendix IV *Climate-Related Information for TWSE/TPEx Listed Companies*

### 1-2 GHG Reduction Targets, Strategies, and Action Plans

State the GHG reduction base year and base year data, reduction targets, strategies, concrete action plans, and progress toward targets.

To mitigate the environmental impact of operational activities, the Company continuously promotes energy conservation, carbon reduction, water stewardship, and waste minimization measures, aiming to optimize resource efficiency and advance toward corporate sustainability goals.

#### GHG Management Targets and Timeline

To implement climate change governance and align with domestic and international decarbonization mandates and corporate sustainability trends, the Group has established the following operational roadmap:

2026: Complete GHG emissions inventories (encompassing Scope 1, Scope 2, and relevant Scope 3 emission categories) and third-party GHG verification to ensure the credibility and transparency of reported metrics.

#### Base Year and Reduction Target Setting

The Company designates 2024 as the baseline year for environmental performance improvement and has set quantitative reduction targets for the following key environmental indicators:

- Scope 1 and Scope 2 GHG Emissions: Achieve an average annual reduction of 1% starting from 2024.
- Short-term Target: Achieve an average annual carbon reduction of 1% from 2024 to 2028.
- Medium-term Target: Achieve a cumulative carbon reduction of 10% by 2030.
- Long-term Target: Align with the global 2050 net-zero emissions trajectory, aiming for full alignment with international standards before 2050.

## Appendix IV Assurance Statement



### Independent Assurance Statement Based on 2025 Sustainability Report of INPAQ TECHNOLOGY CO., LTD.

Statement No.: 2606017

INPAQ TECHNOLOGY CO., LTD. (hereinafter referred to as INPAQ) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2025 sustainability report, GREAT has no financial relationship with INPAQ.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant INPAQ's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by INPAQ to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by INPAQ.

#### The Scope of Assurance

The verification scope of INPAQ and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of INPAQ from January 1, 2025 to December 31, 2025;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of INPAQ's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report.
- This Statement is made in Chinese and translated into English for reference.

#### Verification Opinion

We summarize the content of INPAQ's sustainability report, and provide a fair standpoint of INPAQ's related operations and performance. We believe that the specific performance indicators of INPAQ in 2025, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate INPAQ's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by INPAQ is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

#### Verification method

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to INPAQ's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of INPAQ about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of INPAQ on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

#### Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

##### - Inclusivity

INPAQ has established a process of cooperation with major stakeholders, including shareholders/investors, customers, employees, suppliers, government agencies and other non-profit organizations, etc., and will launch a series of stakeholder activities in 2025, involving environment, society and economy, a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of INPAQ.



##### - Materiality

The report has stated that INPAQ focuses on economy, environment and people topics, and identified 10 major topics including operational performance, innovative R&D, product quality, information security, energy management, greenhouse gas management, waste management, salary and benefits, labor-management communication and occupational safety, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of INPAQ.

##### - Responsiveness

INPAQ responds to requests and opinions from stakeholders. Implementation methods include shareholders meetings, corporate briefings, public information monitoring station, company website, customer service satisfaction survey, supplier evaluations, labor-management meetings, employee training/feedback mailbox, competent authority filings/regulatory public hearings/seminars, phone calls and email, etc., those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of INPAQ.

##### - Impact

INPAQ has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. INPAQ has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of INPAQ.

##### - GRI Guidelines

INPAQ provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers INPAQ's social responsibility and sustainability themes.

#### Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

#### Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of INPAQ. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide a Statement for the stakeholders.

#### Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team JULY 03, 2026,

GREAT International Certification Co., Ltd.

Taiwan, Republic of China

Signed by General Manager W. J. Chen





**WE CONNECT & WE PROTECT  
WE ARE ONE**

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